

ANNUAL BUDGET OF RICHMOND MUNICIPALITY



2015/2016 TO 2017/2018 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Abbreviations and Acronyms

ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Strategy
IT	Information Technology
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
PBO	Public Benefit Organisations
PMS	Performance Management System
PPE	Property Plant and Equipment
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

Part 1 – Annual Budget

1.1 Mayor's Report

Mayors Budget Speech 2015/2016

Vision

“Access to quality social infrastructural development and sustainable economic opportunities”

Mission

To improve the livelihood of its citizens, through innovative mechanisms and dedicated resources, undertakes to deliver services in a sustainable approach.

It pleases me, in terms of Section 24(21) of the MFMA, Act 56 of 2003, to present the 2015/2016 Draft Budget Report.

As has become the norm in terms of existing regulations, councillors and officials have undertaken the rigorous process of public participation with regards to the IDP review and ensured that prioritisation has taken place, involving the Ward Committees and the community.

We have found the interaction with the community very interesting and invigorating as members have become familiar with the processes involved. We are faced with the challenge of using scarce resources to maintain and lift our ability to continue to ensure service delivery remains a priority to uplift the living conditions of our people.

We are confident that our Budget 2015/2016 will address, to a large extent, the concerns of our people as it goes a long way to try and implement the projects as identified in our IDP and the National Development Plan.

In spite of the austerity measures that have become the norm throughout the world and especially in SA, we have attempted to cater for the needs of the people and improving our service delivery.

In all 7 wards, we attempted to hold meetings to review our IDP and align it to the Budget. It was interesting to find that majority of our community have learnt the processes which we adopt and contributed well to the process.

However, we must accept that it is almost impossible to address all the needs of the people and that implementation of projects will continue to be slow in some areas as we strive to secure sufficient funds to succeed.

We've had to move some projects to the outer 3 years for prioritisation. We wish to convey our sincere thanks and appreciation to our councillors, Ward Committee members and the community for their wonderful response for suggestions and input.

Some still remain critical as they feel that they are being neglected and that they should receive more in their areas. People must understand that finance and the low income of the Municipality is a serious factor that restricts us.

We will need to improve our income and ensure that people pay for services so that we can provide more in terms of infrastructure and renewal and maintenance of equipment. We have also adopted a conservative approach when projecting expected revenues and cash receipts.

Presently, we are faced with a very serious situation whereby almost 47% of our Budget (Municipal Income) is paid for personnel salaries and related costs. The norm should be 35%. It is absolutely difficult to stay within the norms as we require more personnel to ensure better service delivery.

In terms of job creation and the implementation of the EPWP programme, we have made good strides and hope to ensure that our programme of so-operative is successful and continue to provide more employment in our community.

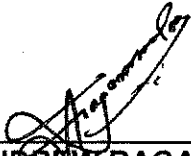
The Driver's Testing Centre is expected to commence operations as from 1 July 2015. Income and expenditure has been conservatively budgeted for against this vote.

The expenditure on the Capital Budget has been decreased to **R 25,850,650** with **R 17,244,400** funded by MIG and **R260,000** funded by Municipal Systems Improvement Grant.

It has been quite a juggling act to peg the rates increase to a minimum and hopefully we will be able to increase our rates base to include presently unrated properties which are valued at over R50,000.00.

We will remain committed to service delivery excellence. At the same time, we urge residents to be patient as we explore ways to speed up delivery for the benefit of all.

WE KNOW THAT TOGETHER WE CAN DO IT!



CLLR ANDREW RAGAVALOO
HONOURABLE MAYOR

1.2 Council Resolutions

On **28 May 2015** the Council of Richmond Municipality met in the Council Chamber to consider the draft annual budget of the municipality for the financial year 2015/16. The Council approved and adopted the following resolutions:

1. The Council of Richmond Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

1.1. The annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out in the following tables:

1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2;

1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3;

1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4; and

1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5.

1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

1.2.1. Budgeted Financial Position as contained in Table A6;

1.2.2. Budgeted Cash Flows as contained in Table A7;

1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table A8;

1.2.4. Asset management as contained in Table A9; and

1.2.5. Basic service delivery measurement as contained in Table A10.

2. The Council of Richmond Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015:

2.1. the tariffs for property rates – as set out in Annexure A1,

2.2 the tariffs for solid waste services – as set out in Annexure A3

3. The Council of Richmond Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015 the tariffs for other services, as set out in Annexure A1 to A5 respectively.

4. To give proper effect to the municipality's annual budget, the Council of Richmond Municipality approves:

4.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

5. That in terms of section 24(2)©(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium term revenue and expenditure framework as set out in Supporting Table SA7 are approved.

6. That in terms of section 24(2)©(iv) of the Municipal Finance Management Act, 56 of 2003, the amendments to the integrated development plan as set out in Budget Chapter 17 are approved.

7. That in terms of section 24(2)©(v) of the Municipal Finance Management Act, 56 of 2003, the budget related policies, including any amendments are approved for the budget year 2015/16.

8. That in terms of sections 22(2)(b) of the Municipal Finance Management Act read together with section 23(3) of the Municipal Budget and Reporting Regulations, council approves an application to National Treasury for the roll-over of any unspent balances (if applicable) of the 2014/2015 Financial Management Grant, Municipal Systems Improvement Grant and Municipal Infrastructure Grant (MIG).

(NB: All unspent 2014/2015 funds are committed)

9. Council notes the Service Delivery and Budget Implementation Plan (SDBIP) with the budget for subsequent approval by the mayor.

1.3 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and „nice to have" items.

The Municipality will embark on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers by implementing the debt collection and credit control policy as well as the implementation of the approved revenue enhancement strategy.

National Treasury's MFMA Circular No. 51,54, 55,57,58,59,66,67,70,72, 74 and 75 were used to guide the compilation of the 2014/15 MTREF.

The main challenges experienced during the compilation of the 2015/16 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained roads and other infrastructure assets;
- The need to reprioritise projects and expenditure within the existing resource envelope given the available sources of funding;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies which makes it difficult to maintain the salaries budget within the acceptable norm as a percentage of the total operating budget; and
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2015/16 MTREF process.

The following budget principles and guidelines directly informed the compilation of the 2015/16 MTREF:

- The 2014/15 Adjustments Budget priorities and targets;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

- Local Government budget and Financial reforms : Regulation of a "Standard Chart of Accounts" (SCOA) for local government;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2015/16 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Overview of the 2015/16 MTREF

R thousand	Adjustment Budget 2014/15	Budget Year 2015/16	Budget Year+1 2015/16	Budget Year+2 2016/17
Total Operating Revenue	98 933 703	105 705 130	107 138 819	109 120 402
Total Operating Expenditure	74 222 812	89 596 772	94 625 009	99 874 125
Surplus / (Deficit) for the year	24 710 890	16 108 358	12 513 810	9 246 277
Total Capital Expenditure	34 091 788	25 850 650	17 650 050	18 449 950

Total operating revenue has increased by 7 per cent or R6,7 million for the 2015/16 financial year when compared to the 2014/15 Adjustments Budget. For the two outer years, operational revenue will increase by 1 and 2 per cent respectively, equating to a total revenue growth of R6.7 million over the MTREF when compared to the 2014/15 financial year.

Total operating expenditure for the 2015/16 financial year has been appropriated at R89.5 million and translates into a budgeted surplus of R16.1 million. When compared to the 2014/15 Adjustments Budget, operational expenditure has increased by 20 per cent in the 2015/16 budget and increased by 6 per cent for each of the respective outer years of the MTREF. The operating surplus for the two outer years increases to R12.5 million for the 2016/2017 financial year and steadily decreases to R9.2 million for the 2017/2018 financial year. These surpluses will be used to fund capital expenditure and to further ensure cash backing of reserves and funds.

The capital budget of R 25.8 million for 2015/16 is 24 per cent less when compared to the 2014/15 Adjustment Budget. The reduction is due to various projects being finalised in the previous financial year. The capital programme decreases to R 17.6 million in the 2016/17 financial year and increases to R18.4 million in the 2017/2018 financial year. A substantial portion of the capital budget will be funded from government grants. The balance will be funded from internally generated funds.

1.4 Operating Revenue Framework

The municipality's revenue strategy is built around the following key components;

- National Treasury's guidelines and macroeconomic policy;
- Efficient revenue management which aims to ensure a 90% percent annual collection rate for rates and other service charges;
- The municipality's Property Rates Policy approved in terms of the Municipal Property rates Act, 2004 (Act 6 of 2004)(MPRA);
- Increase ability to extend new services and recovers costs;
- The municipality's Indigent Policy and rendering of Free Basic Services;
- The Tariff Policy of the municipality; and
- The establishment of a Drivers Testing Licence Centre.

Management have further adopted a conservative approach when projecting revenue and cash receipts. Council has also carefully considered the affordability of tariff increases, especially as it relates to domestic consumers whilst considering the level of service versus the associated cost. Particular attention was paid to managing revenue effectively and evaluating all spending decisions.

Table 2: The following table is a summary of the 2015/16 MTREF (classified by main revenue source):

Description	Adjustment Budget 2014/15	Budget Year 2015/16	Budget Year+1 2015/16	Budget Year+2 2016/17
Property rates	9 952 000	10 100 000	10 500 000	11 025 000
Property rates- penalties and collection charges	550 000	300 000	318 000	337 080
Service charges- refuse revenue	400 000	450 000	450 000	450 000
Rental of facilities and equipment	4 765 270	2 771 500	2 937 790	3 114 057
Interest earned - external investments	3 000 000	2 500 000	2 650 000	2 800 000
Interest earned - outstanding debtors	128 000	105 000	111 300	117 980
Fines	52 750	52 500	52 500	52 500
Licences and permits	400 500	685 500	726 630	770 228
Income from agency services	517 000	568 700	625 570	688 127
Government Grants and Subsidies	47 340 035	69 229 000	70 808 949	71 252 050
Other income	1 155 032	1 189 930	308 030	63 430
TOTAL OPERATING REVENUE(excluding capital transfers and contributions)	68 260 587	87 952 130	89 488 769	90 670 452

Table 3: Percentage growth in revenue by main revenue source

Description	Adjusted 2014/2015 Budget	%	Budget Year 2015/2016	%
REVNUE BY SOURCE				
Property Rates	9 952 000,00	0,15	10 100 000,00	0,11
Property rates - Interest	550 000,00	0,01	300 000,00	0,00
Service Charges - refuse removal	400 000,00	0,01	450 000,00	0,01
Rental of facilities and equipment	4 765 270,00	0,07	2 771 500,00	0,03
Interest earned - external investments	3 000 000,00	0,04	2 500 000,00	0,03
Interest earned - outstanding debtors	128 000,00	0,00	105 000,00	0,00
Fines	52 750,00	0,00	52 500,00	0,00
Licences and Permits	400 500,00	0,01	685 500,00	0,01
Income from Agency Services	517 000,00	0,01	568 700,00	0,01
Government Grants and Subsidies	47 340 034,70	0,69	69 229 000,00	0,79
Other Income	1 155 032,09	0,02	1 189 930,00	0,01
Total Revenue (excluding capital transfers and contributions)	68 260 586,79	1,00	87 952 130,00	1,00
Total revenue from rates and service charges	10 902 000,00	15,97	10 850 000,00	12,34

In line with the formats prescribed by the Municipal Budget and Reporting regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus / deficit.

Revenue generated from rates and service charges forms 11% of the revenue basket of the municipality. Operating grants and transfers totals R 69,2 million.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality. National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. The municipality has provisionally increased rates and domestic refuse charges by 4% and all other service charges by 6%. Commercial refuse charges have been increased in line with the guidelines to ensure that the refuse tariff is cost effective.

1.4.1 Property Rates

In accordance with Section 32 (1) of the Municipal Property rates Act No. 6 of 2004, the municipality had compiled a new valuation roll effective 1 July 2012. One supplementary has been approved and advertised in the 2014/2015 financial year. This would therefore be the fourth year of implementation of the current valuation roll.

Property rates contribute towards covering the costs of the provision of general services. National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the MPRA, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the municipality has been amended accordingly.

The tariffs have increased by 4%, however the rand value show an increase of R148 thousand. The municipality has amended the Property Rates Policy in accordance with the gazetted amendments. Categories have increased which would have an impact on the rates income.

The following stipulations in the Property Rates Policy are highlighted:

- The first R 15 000 of the market value of a residential property is excluded from the rateable value (Section 17h of the MPRA). In addition to this rebate, a further R 35 000 reduction on the market value of a residential property will be granted in terms of the municipality's property rates policy;
- Rebates will be granted to registered indigents in terms of the Indigent Policy;
- For the aged a maximum rebate of 100 per cent will be granted to the owners of residential rateable property. In this regard the following stipulations are relevant:
 - The rateable property concerned must be occupied only by the applicant and his/her spouse, if any.
- The municipality may grant a 100 per cent grant-in-aid on the assessment rates of rateable properties of certain classes such as registered welfare organisations provided they are registered and comply with the requirements as referred to in the Property rates Policy.

Table 4: Comparison of the proposed rates to be levied for the 2015/2016 financial year

Category	Current Tariff (1 July 2014)	Proposed Tariff (from 1 July 2015)	% Increase	Rate Ratio
	c	c		
RESIDENTIAL	0.0065897	0.0068533	4%	1
BUSINESS, COMMERCIAL AND INDUSTRIAL	0.0133038	0.0138360	4%	2
AGRICULTURAL	0.0016932	0.0017610	4%	0.25
VACANT LAND		0,0205599	New category	1:3
PUBLIC SERVICE PURPOSES	0.0133038	0.0138360	4%	2
PUBLIC SERVICE INFRASTRUCTURE	0.0016932	0.0017610	4%	0.25
PUBLIC BENEFIT ORGANISATION	0.0016932	0.0017610	4%	0.25
UNAUTHORISED USE		0,0205599	New category	1:3
MIXED USE PROPERTY		0.0068533	New category	1
OTHER	0.0038632	0.0040177	4%	0.52

1.4.2 Refuse Removal

Currently waste removal is operating at a deficit. A portion of the Equitable share will be used to fund this deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long term. The municipality has therefore reviewed the tariffs in respect of commercial users and attempted to apply an increase that would address this issue. Further to the above the tariff charge will be raised per unit and not per property.

A 6% increase in the waste removal tariff for domestic and commercial users is proposed from 1 July 2015. Currently indigent residential consumers are subsidised in full for refuse removal.

Although the municipality has affected a 6% increase on the refuse tariff, the income has increased by 12,5% for 2014/2015 to 2015/2016. This is largely due the municipality expecting to extend the service (other than Ward1).

Table 5: Comparison between current refuse removal fees and increases

	CURRENT TARIFFS 2014/15	PROPOSED TARIFFS 2015/16	% INCREASE
Refuse removal residential once a week	35,73	37,88	6%
Commercial twice a week	270,09	286,29	6%
Commercial five times a week	842,70	893,26	6%

1.4.3 Transfers Recognised- operational

The Transfers recognised-operational contributes 79% to the total operating income of the municipality.

The municipality has investigated other sources of revenue with the adoption of a Revenue enhancement strategy. Some of the strategies were implemented (e.g. Improvement in debt collection). Raising income continues to be a challenge for the municipality as we do not render services such as water/sanitation or electricity.

The municipality has also taken cognisance of the fact that its tariffs are not cost reflective and would need to align tariffs accordingly.

1.4.3 Other income

Other income has been increased per the request of department heads and has been aligned to the 2014/2015 forecast.

1.5 Operating Expenditure Framework

The municipality's expenditure framework for the 2015/16 budget and MTREF is informed by the following;

- The asset management plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash backed reserves to fund any deficit;
- Funding of the budget over the medium term as informed by Section 18 and 19 of the MFMA.

Table 6: The following table is a high level summary of the 2015/16 budget (classified per main type of operating expenditure);

Description	Adjusted 2014/2015 Budget	%	Budget Year 2015/2016	%
Expenditure by Type				
Employee related costs	30 672 957,50	0,41	38 734 834,00	0,43
Remuneration of Councillors	4 214 061,00	0,06	4 472 943,00	0,05
Debt impairment	900 000,00	0,01	1 085 000,00	0,01
Collection costs	40 000,00	0,00	40 000,00	0,00
Depreciation	7 180 940,50	0,10	7 899 034,55	0,09
Interest expense	118 030,00	0,00	175 000,00	0,00
Contracted services	10 304 877,00	0,14	21 437 200,00	0,24
Grants and subsidies paid	655 000,00	0,01	545 300,00	0,01
General expenses	20 136 945,50	0,27	15 207 460,00	0,17
Total Expenditure	74 222 811,50	1,00	89 596 771,55	1,00

1.5.1 Employee Related Costs

The budgeted allocation for employee related costs for the 2015/16 financial year totals R 38,7 million, which equals 43 per cent of the total operating expenditure. Salary increases have been factored into this budget at a percentage increase of 6 per cent for the 2015/16 financial year. An annual increase of 6.1 percent has been included for the 2016/2017 financial year and 5.8 per cent for the 2016/2017 financial year. The budget has also been drawn up taking into account the budgeting for applicable annual notch increases.

As part of the municipality's reprioritization and cash management strategy only posts that are critical and strategically important have been included in the 2015/2016 budget. These include the following:-

- 1 x Budget and Reporting Clerk
- 1 x SCM Practitioner
- 1 x Public Participation officer
- 1 x Senior Traffic officer
- 1 x Receptionist (Inhlazuka Thusong Centre)
- 1 x Secretary – SM: Technical Services
- 1 x Authority Officer (SPLUMA)

In addition expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions.

Essential services departments are expected to introduce the "Shift System" to curb overtime and ensure compliance with relevant legislation.

Expenditure against the following grants has also been included under salaries:-

- Expanded Public Works Programme (EPWP) – employment of temp staff; and
- Financial Management Grant – Financial Interns x 5 and an Asset Clerk

The budgeted salaries for Senior Managers have increases when compared to the 2014/2015 financial year. This is mainly due to the following position being vacant during the 2014/2015 financial year:-

- Chief Financial Officer (awaiting finalisation of the HR Processes)

All Senior Management positions have been budgeted for a full year in 2015/2016. Further to the above and analysing the trend and historical performance it is evident that performance bonuses had not been paid out to any senior manager for the past 3 years. Performance bonuses have been budgeted in terms of the Local Government Municipal Performance regulations; however affordability would be assessed during the adjustment process as required by regulation 32.

The municipality understands that sustainable job creation remains a national priority and in drafting the 2015/2016 budget and MTREFs, the municipality has explored opportunities to promote labour intensive approaches to delivering services, and more particularly to participate fully in the Expanded Public Works Programme.

1.5.2 Remuneration of Councillors

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). A 6 per cent increase has been factored into the budget for the 2015/16 financial year.

1.5.3 Depreciation

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R7,8 million for the 2015/16 financial year and equates to 9 per cent of the total operating expenditure.

1.5.4 Finance Charges

The finance charges budgeted for under Table A4 relates to bank charges and finance charges on the lease of the Switchboard and Photocopiers.

1.5.5 Debt Impairment

The municipality has budgeted for a collection rate of 90 per cent. An additional provision of R1,085,000 has been made towards debt impairment. This provision would be reviewed during the adjustment budget.

1.5.6 Contracted Services

In the 2015/16 financial year, contracted services totals R21,4 million and has escalated by 108 per cent. This is due in the main to annual increases by service providers as well as the introduction of operational costs arising from previous year's infrastructure projects.

The following major contract service has been re-allocated to contracted services in accordance with mSCOA:-

- INEP Grant : R 10,000,000 – appointment of Project Manager and Contractor for the implementation of the electrification project;

Further details relating to contracted services can be seen in SA1.

1.5.7 General Expenditure

General expenditure comprises various line items relating to the daily operations of the municipality. This group of expenditure has been identified as an area in which cost savings and efficiencies can be achieved. General expenditure totals R15.2 million in the 2015/16 financial year and has decreased by 24 per cent.

This is largely due to the re-allocation of expenditure as per mSCOA.

A detailed breakdown can be seen in the Consolidated Budget summary annexed hereto.

1.5.8 Repairs and Maintenance

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. During the compilation of the 2015/2016 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the Municipality's infrastructure. Repairs and Maintenance has increased by 1 per cent in the 2015/2016 financial year.

The level of budgeted Repairs and Maintenance expenditure, expressed as a percentage of the asset values is 2.5 per cent. This is below the norm of 8 per cent as required by MFMA circular 55. The municipality however budgets as per the maintenance plans and is confident that the budget would adequately secure the on-going health of the municipalities' infrastructure and assets.

1.5.9 Municipal Standard Chart of Accounts (mSCOA)

The Municipal Standard Chart of Accounts (mSCOA) is the biggest reform to be implemented in local government since the introduction of the MFMA.

Richmond Municipality has been recognised as a pilot site for the implementation of mSCOA. The service provider being FUJITSU and the financial programme being ABAKUS2.

The amendment of the Standard Chart of Accounts has been completed, both on operating and balance sheet items. The database is currently being uploaded into the new system to test.

Costing for this project has been funded by the following grants:-

- MSIG; and
- FMG

Estimated cost for piloting is **R 1,027,600 (exclu. VAT)**.

The municipality is expected to purchase new hardware, however for the interim we would be utilising the service providers equipment.

1.5.10 Operating Budget Surplus / Deficit

The municipality has budgeted for an Operating deficit of R2,1 million in 2015/2016 and deficits of R5,1 million and R9,2 million in the two respective outer years. MFMA circular No.72 requires all municipalities to adopt a surplus position. The deficit for all years is lower than the non-cash items expenditure reflected on the budgets (e.g. Depreciation). The deficit would be funded from accumulated funds. Every endeavour would be made to ensure that the deficits in the two outer years is eradicated going forward.

This may indicate that the tariffs and rates are insufficient to ensure that the community is making a sufficient contribution towards the economic benefits they are consuming over the medium term budget period.

During the following years budget review tariffs and rates would be reviewed simultaneously with a reduction in expenditure to improve this result.

1.5.11 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services households are required to register in terms of the Municipality Indigent Policy. The municipality has in the 2015/2016 year undertaken to register all indigents and thereby create an updated indigent register. The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The amount under transfers and grants made by municipalities includes ;

- Free basic electricity;
- Free Basic Refuse;
- Rebates on Rates offers to indigent
- Rebates on Rates offered to Pensioners

1.6 Capital expenditure

Table 7: The following table provides a breakdown of budgeted capital expenditure per vote:

Vote	Adjustment Budget 2014/15	Budget Year 2015/16	Budget Year+1 2016/17	Budget Year+2 2017/18
Executive and Council	250 000	100 000		
Finance and Administration	501 000	343 000		
Planning and Development	241 000	120 000		
Community & Social Services	1 254 690	591 000		
Public Safety	8 389 000	635 500		
Sport & Recreation	138 400	1 354 400	1 255 600	
Waste Management	1 427 782	300 000		
Road Transport	21 889 916	22 406 750	16 394 450	18 449 950
Total Capital Budget	34 091 788	25 850 650	17 650 050	18 449 950

For 2015/16 an amount of R23,8 million has been appropriated for the development of infrastructure which represents 92 per cent of the total capital budget. Roads receives the highest allocation of R22,4 million.

Management acknowledges that capital programmes needs a balanced funding structure addressing not only backlogs in services but also investment in new infrastructure as well as the renewing of current infrastructure.

Total new assets represents 60 per cent or R15,4 million of the total capital budget while asset renewal equates to 40 per cent or R 10.4 million. Further detail relating to asset classes and proposed capital expenditure is contained in table A9 (Asset Management). In addition to the MBRR table A9, MBRR table SA34a, b and c provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

Description R thousand	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>Renewal of Existing Assets as % of total capex</i>	9,3%	12,0%	12,0%	40,2%	0,0%	0,0%
<i>Renewal of Existing Assets as % of deprecn</i>	32,5%	57,1%	57,1%	131,7%	0,0%	0,0%
<i>R&M as a % of PPE</i>	2,8%	2,7%	2,7%	2,5%	2,4%	2,3%
<i>Renewal and R&M as a % of PPE</i>	4,0%	6,0%	6,0%	8,0%	2,0%	1,0%

Some of salient projects to be undertaken over the medium-term includes, amongst others:-

- Grader, R2,700,000.00;
- Tipper truck , R 700,000.00;
- Storm water upgrade Ward 1, R 2,400,000.00;
- Resurfacing of residential roads Ward 1, R 4,000,000.00;
- Tarring of internal roads Ward 3, R4,000,000;
- Tarring of internal roads Ward 4, R4,000,000.00; and
- Construction of sidewalks Ward 2, R 4,000,000.00.

1.6.1 Transfers recognised- Capital

Transfers recognised capital contributes to 67 per cent or R17,4 million to the total capital expenditure. The municipality is highly dependent on grants for the delivery of capital projects.

The own funding of R7.6 million is considerably high when compared to previous years. This is largely due to council's intention to deliver on "Back to Basics". Every endeavour would be made to maximise own funding going forward.

As an alternative source of funding, the municipality has gone out to tenders for service providers to source alternate funding for the municipality.

1.7 Cash Flow

As per table A8, all statutory requirements (PAYE, Pension, Medical Aid etc.) are met at month end.

The following provisions have been accounted for:-

- Housing Development Fund

The DBSA loan will be paid off at the end of 2014/2015. The disclosure on the 2014/2015 adjustment budget is incorrect and will be amended accordingly.

The budget will be funded from cash back accumulated reserves.

Part of the Cash and Cash equivalents includes investments less than three months which are captured under call investments in Table A6.

1.8 Annual Budget Tables - Parent Municipality

The following pages present the main budget as required:

Municipal annual budgets and MTREF & supporting tables

Version 2.7.1

Click for Instructions!

Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elsabé Rossouw
National Treasury
Tel: (012) 315-5534

Electronic submissions:

lgdocuments@treasury.gov.za

Preparation Instructions

Municipality Name:

KZN227 Richmond

CFO Name:

Tel:

033 2122155

Fax:

033 212

E-Mail:

halima.osman@richmond.gov.za

Budget for MTREF starting:

2015



Budget Year: 2

Does this municipality have Entities?

No



If YES: Identify type of report:



Name Votes & Sub

Printing Instructions

Important documents
provide essential as

Showing / Hiding Columns

MFMA Budget Circulars

Hide Pre-audit columns on all sheets

MBRR Budget Formats Guide

Organisational Structure Votes

Vote 1: Public Safety
Vote 2: Road & Pavement
Vote 3: Waste Management
Vote 4: Roads & Transport
Vote 5: Fire
Vote 6: Planning & Development
Vote 7: Police
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KZN227 Richmond - Contact information**A. GENERAL INFORMATION**

Municipality	KZN227 Richmond
Grade	3
Province	KZN KWAZULU-NATAL
Web Address	www.rcihmond.gov.za
e-mail Address	sibusiso.sithole@richmond.gov.za

3 1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P/Bag 1028
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City / Town	RICHMOND
Postal Code	3780
General Contacts	
Telephone number	033 212 2155
Fax number	033 212 4668

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	MR A RAGAVALOO	Name	MS L CHIYA
Telephone number	033 212 2155	Telephone number	033 212 2155
Cell number	082 493 8698	Cell number	072 806 6028
Fax number	033 212 4668	Fax number	033 212 4668
E-mail address	ragavaloo@rmweb.co.za	E-mail address	lindile.chiya@richmond.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Ms P Ngcobo	Name	
Telephone number	033 212 2155	Telephone number	
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E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	Mr E S Sithole	Name	Ms M Mlipa
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Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name		Name	
Telephone number	033 2122155	Telephone number	
Cell number	083 271 9941	Cell number	
Fax number	033 2124668	Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
Name	H Osman		
Telephone number	033 212 2155		
Cell number	083 271 9941		
Fax number	033 212 4668		
E-mail address	halima.osman@richmond.gov.za		

KZN227 Richmond - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands										
Financial Performance										
Property rates	6 895	9 325	10 311	10 202	10 502	10 502	10 502	10 400	10 818	10 152
Service charges	283	300	405	400	400	400	400	450	450	450
Investment revenue	1 621	1 518	2 121	1 800	3 000	3 000	3 000	2 500	2 650	2 800
Transfers recognised - operational	27 211	30 094	35 704	46 918	46 444	46 444	46 444	69 606	69 685	72 221
Other own revenue	4 664	2 912	6 777	3 134	21 248	21 248	21 248	5 373	5 665	5 046
Total Revenue (excluding capital transfers and contributions)	40 674	44 149	55 318	62 454	81 594	81 594	81 594	88 329	89 488	90 670
Employee costs	19 148	23 833	24 664	31 027	29 418	29 418	29 418	37 137	39 625	42 399
Remuneration of councillors	3 390	3 477	3 751	4 214	4 214	4 214	4 214	4 473	4 741	5 026
Depreciation & asset impairment	3 732	4 306	6 362	6 149	7 181	7 181	7 181	7 899	8 688	9 557
Finance charges	178	184	613	104	104	104	104	175	186	197
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	800	800	800	800	545	554	640
Other expenditure	18 406	25 278	26 908	23 963	32 892	32 892	32 892	39 368	40 831	42 057
Total Expenditure	44 854	57 079	62 298	66 257	74 609	74 609	74 609	89 597	94 625	99 874
Surplus/(Deficit)	(4 180)	(12 931)	(6 980)	(3 803)	6 985	6 985	6 985	(1 268)	(5 137)	(9 205)
Transfers recognised - capital	14 420	27 058	26 486	18 868	17 725	17 725	17 725	17 376	17 650	18 450
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	10 240	14 128	19 507	15 065	24 710	24 710	24 710	16 108	12 513	9 245
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 240	14 128	19 507	15 065	24 710	24 710	24 710	16 108	12 513	9 245
Capital expenditure & funds sources										
Capital expenditure	15 484	21 207	21 140	21 499	34 091	34 091	34 091	25 851	17 650	18 450
Transfers recognised - capital	11 907	18 861	19 104	18 868	17 725	17 725	17 725	17 376	17 650	18 450
Public contributions & donations	88	-	-	-	437	437	437	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 489	2 347	2 036	2 631	15 928	15 928	15 928	8 475	-	-
Total sources of capital funds	15 484	21 208	21 140	21 499	34 091	34 091	34 091	25 851	17 650	18 450
Financial position										
Total current assets	45 706	47 553	51 383	78 168	34 896	34 896	34 896	45 731	33 874	39 029
Total non current assets	93 787	106 561	122 662	123 903	123 903	123 903	123 903	128 811	141 059	154 752
Total current liabilities	28 018	28 545	26 210	22 915	22 915	22 915	22 915	1 500	1 545	1 591
Total non current liabilities	7 807	9 809	10 569	10 788	10 788	10 788	10 788	12 767	14 881	17 122
Community wealth/Equity	103 667	117 760	137 266	168 368	125 098	125 098	125 098	160 075	158 508	175 068
Cash flows										
Net cash from (used) operating	16 358	27 108	21 986	21 332	19 719	19 719	19 719	23 524	22 405	20 092
Net cash from (used) investing	(15 120)	(21 284)	(19 577)	(21 499)	(34 091)	(34 091)	(34 091)	(12 687)	(17 650)	(18 450)
Net cash from (used) financing	97	(140)	(150)	(140)	(140)	(140)	(140)	-	-	-
Cash/cash equivalents at the year end	37 722	43 415	45 674	74 373	31 162	31 162	31 162	42 000	46 755	48 397
Cash backing/surplus reconciliation										
Cash and investments available	37 722	43 415	45 674	74 372	31 102	31 102	31 102	42 600	30 660	35 726
Application of cash and investments	10 871	23 296	21 648	2 362	14 226	14 226	14 226	(856)	(1 255)	(1 281)
Balance - surplus (shortfall)	26 850	20 119	24 026	72 010	16 876	16 876	16 876	43 456	31 915	37 007
Asset management										
Asset register summary (WDV)	4 138	4 129	4 126	116 091	116 091	116 091	176 752	176 752	216 233	248 057
Depreciation & asset impairment	3 732	4 306	6 362	6 149	7 181	7 181	7 899	7 899	8 688	9 557
Renewal of Existing Assets	-	-	-	2 000	4 100	4 100	4 100	10 400	-	-
Repairs and Maintenance	1 391	1 768	2 583	3 207	3 036	3 036	3 076	3 076	3 291	3 522
Free services										
Cost of Free Basic Services provided	-	-	-	800	800	800	545	545	595	645
Revenue cost of free services provided	-	-	-	50	50	50	50	50	50	50
Households below minimum service level										
Water:	-	-	-	0	0	0	0	0	0	0
Sanitation/sewerage:	-	-	-	1	1	1	1	1	1	1
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	16	16	16	16	16	16	16

KZN227 Richmond - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
Revenue - Standard												
<i>Governance and administration</i>			36 665	42 824	47 816	55 479	57 782	57 782	66 426	65 502	64 986	
Executive and council			966	1 744	2 197	2 553	3 153	3 153	4 545	4 752	4 963	
Budget and treasury office			35 372	41 010	44 656	51 892	53 567	53 567	60 891	59 701	58 911	
Corporate services			308	70	963	1 034	1 062	1 062	990	1 049	1 112	
<i>Community and public safety</i>			4 009	7 635	8 510	5 855	7 495	7 495	5 205	5 517	5 848	
Community and social services			1 496	1 631	2 000	2 331	2 469	2 469	2 368	2 510	2 661	
Sport and recreation			836	398	4 552	2 658	4 184	4 184	2 107	2 233	2 367	
Public safety			453	586	598	866	493	493	730	774	820	
Housing			1 223	5 019	1 361	-	348	348	-	-	-	
Health			-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>			12 079	20 316	24 269	19 347	33 027	33 027	30 525	32 357	34 296	
Planning and development			11 652	19 868	23 777	18 830	32 510	32 510	29 957	31 754	33 659	
Road transport			428	447	492	517	517	517	569	603	639	
Environmental protection			-	-	-	-	-	-	-	-	-	
<i>Trading services</i>			570	373	1 209	642	930	930	3 548	3 761	3 987	
Electricity			-	-	-	-	-	-	-	-	-	
Water			-	-	-	-	-	-	-	-	-	
Waste water management			-	-	-	-	-	-	-	-	-	
Waste management			570	373	1 209	642	930	930	3 548	3 761	3 987	
<i>Other</i>			4	-	-	-	-	-	-	-	-	
Total Revenue - Standard			2	53 324	71 147	81 804	81 322	99 233	99 233	105 705	107 138	109 120
Expenditure - Standard												
<i>Governance and administration</i>			18 738	21 709	22 011	26 190	26 656	26 656	30 610	32 398	34 245	
Executive and council			5 476	6 414	7 537	8 958	9 225	9 225	10 340	10 961	11 618	
Budget and treasury office			8 906	10 626	8 810	10 037	10 720	10 720	12 827	13 548	14 264	
Corporate services			4 356	4 670	5 663	7 295	6 710	6 710	7 443	7 889	8 363	
<i>Community and public safety</i>			13 251	21 755	19 716	17 660	22 182	22 182	25 116	26 623	28 220	
Community and social services			8 226	14 294	10 624	10 839	11 425	11 425	13 144	13 933	14 769	
Sport and recreation			1 461	3 381	4 584	1 601	5 266	5 266	5 224	5 537	5 869	
Public safety			3 564	4 080	4 528	5 420	5 142	5 142	6 748	7 153	7 582	
Housing			-	-	-	-	348	348	-	-	-	
Health			-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>			9 833	11 141	17 478	19 206	22 770	22 770	30 322	31 843	33 422	
Planning and development			4 311	5 149	8 447	9 471	12 213	12 213	19 903	20 798	21 715	
Road transport			5 521	5 991	9 031	9 735	10 557	10 557	10 419	11 045	11 707	
Environmental protection			-	-	-	-	-	-	-	-	-	
<i>Trading services</i>			2 242	2 214	3 093	3 200	2 964	2 964	3 548	3 761	3 987	
Electricity			-	-	-	-	-	-	-	-	-	
Water			-	-	-	-	-	-	-	-	-	
Waste water management			-	-	-	-	-	-	-	-	-	
Waste management			2 242	2 214	3 093	3 200	2 964	2 964	3 548	3 761	3 987	
<i>Other</i>			4	-	-	-	-	-	-	-	-	
Total Expenditure - Standard			3	44 064	56 819	62 298	66 257	74 571	74 571	89 597	94 625	99 874
Surplus/(Deficit) for the year				9 260	14 328	19 507	15 065	24 662	24 662	16 108	12 513	9 245

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

KZN227 Richmond - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget
R thousand	1					
Revenue - Standard						
Municipal governance and administration		36 665	42 824	47 816	55 479	57 782
Executive and council		986	1 744	2 197	2 553	3 153
Mayor and Council		986	1 744	2 197	2 553	2 853
Municipal Manager		-	-	-	-	300
Budget and treasury office		35 372	41 010	44 656	51 892	53 567
Corporate services		308	70	963	1 034	1 062
Human Resources					-	-
Information Technology					-	-
Property Services					-	-
Other Admin		308	70	963	1 034	1 062
Community and public safety		4 009	7 635	8 510	5 855	7 495
Community and social services		1 496	1 631	2 000	2 331	2 469
Libraries and Archives		207	416	738	822	858
Museums & Art Galleries etc					-	-
Community halls and Facilities		774	865	812	834	786
Cemeteries & Crematoriums					75	75
Child Care					-	-
Aged Care					-	-
Other Community		515	350	450	600	750
Other Social					-	-
Sport and recreation		836	398	4 552	2 658	4 184
Public safety		453	586	598	866	493
Police		453	586	598	866	493
Fire						
Civil Defence						
Street Lighting						
Other						
Housing		1 223	5 019	1 361	-	348
Health		-	-	-	-	-
Clinics						
Ambulance						
Other						
Economic and environmental services		12 079	20 316	24 269	19 347	33 027
Planning and development		11 652	19 868	23 777	18 830	32 510
Economic Development/Planning		11 601	19 421	22 665	17 493	31 199
Town Planning/Building enforcement		-	286	61	11	6
Licensing & Regulation		51	161	1 051	1 326	1 305
Road transport		428	447	492	517	517
Roads						
Public Buses						
Parking Garages						
Vehicle Licensing and Testing		428	447	492	517	517
Other						
Environmental protection		-	-	-	-	-
Pollution Control						
Biodiversity & Landscape						
Other						
Trading services		570	373	1 209	642	930
Electricity		-	-	-	-	-
Electricity Distribution						
Electricity Generation						
Water		-	-	-	-	-
Water Distribution						
Water Storage						
Waste water management		-	-	-	-	-
Sewerage						

Water		-	-	-	-	-
Water Distribution						
Water Storage						
Waste water management		-	-	-	-	-
Sewerage						
Storm Water Management						
Public Toilets						
Waste management		2 242	2 214	3 093	3 200	2 964
Solid Waste		2 242	2 214	3 093	3 200	2 964
Other		-	-	-	-	-
Air Transport						
Abattoirs						
Tourism						
Forestry						
Markets						
Total Expenditure - Standard	3	44 064	56 819	62 298	66 257	74 571
Surplus/(Deficit) for the year		9 260	14 328	19 507	15 065	24 662

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-1 770 371	-60 065	-0	-	-86 435
check opexp balance	-790 050	-260 478	0	-	-37 991

930	3 548	3 761	3 987
930	3 548	3 761	3 987
-	-	-	-
99 233	105 705	107 138	109 120
26 656	30 610	32 398	34 245
9 225	10 340	10 961	11 618
6 075	3 428	3 633	3 851
3 150	6 913	7 327	7 767
10 720	12 827	13 548	14 264
6 710	7 443	7 889	8 363
-			
-			
-			
6 710	7 443	7 889	8 363
22 182	25 116	26 623	28 220
11 425	13 144	13 933	14 769
1 506	1 695	1 797	1 905
-	-	-	-
5 974	6 554	6 947	7 364
176	207	219	232
-	-	-	-
-	-	-	-
3 769	4 688	4 970	5 268
-	-	-	-
5 266	5 224	5 537	5 869
5 142	6 748	7 153	7 582
5 142	6 748	7 153	7 582
-			
-			
-			
-			
348	-	-	-
-	-	-	-
22 770	30 322	31 843	33 422
12 213	19 903	20 798	21 715
8 232	15 889	16 843	17 853
1 306	1 258	1 334	1 414
2 675	2 755	2 621	2 448
10 557	10 419	11 045	11 707
10 088	10 007	10 607	11 243
-			
-			
469	413	438	464
-			
-	-	-	-
2 964	3 548	3 761	3 987
-	-	-	-

KZN227 Richmond - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

K24227 Richmond - Table A3 Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)										
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote		1								
Vote 1 - Executive & Council		986	1 744	2 197	2 553	2 853	2 853	4 545	4 752	4 963
Vote 2 - Finance & Admin		35 679	41 080	45 619	52 926	54 629	54 629	61 881	60 750	60 023
Vote 3 - Planning & Development		11 652	19 868	23 777	18 830	32 510	32 510	29 857	31 754	33 659
Vote 4 - Community & Social Services		1 496	1 631	2 000	2 331	2 469	2 469	2 368	2 510	2 661
Vote 5 - Community & Social Services		1 223	5 023	1 361	-	348	348	-	-	-
Vote 6 - Public Safety		453	586	598	866	493	493	730	774	820
Vote 7 - Sport & Recreation		836	398	4 552	2 658	4 184	4 184	2 107	2 233	2 367
Vote 8 - Waste Management		570	373	1 209	642	930	930	3 548	3 761	3 987
Vote 9 - Roads Transport		428	447	492	517	517	517	569	803	639
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	53 324	71 151	81 804	81 322	98 933	98 933	105 705	107 138	109 120
Expenditure by Vote to be appropriated		1								
Vote 1 - Executive & Council		5 476	6 414	7 537	8 858	9 225	9 225	10 340	10 961	11 618
Vote 2 - Finance & Admin		13 262	15 295	14 474	17 332	17 431	17 431	20 270	21 437	22 626
Vote 3 - Planning & Development		4 311	5 149	8 447	9 471	12 213	12 213	19 903	20 798	21 715
Vote 4 - Community & Social Services		6 731	8 863	8 432	9 462	9 921	9 921	11 799	12 507	13 258
Vote 5 - Community & Social Services		1 495	5 431	2 192	1 177	1 504	1 504	1 345	1 428	1 511
Vote 6 - Public Safety		3 564	4 080	4 528	5 420	5 142	5 142	6 748	7 153	7 582
Vote 7 - Sport & Recreation		1 461	3 381	4 564	1 601	5 266	5 266	5 224	5 537	5 869
Vote 8 - Waste Management		2 242	2 214	3 093	3 200	2 964	2 964	3 548	3 761	3 987
Vote 9 - Roads Transport		5 521	5 991	9 031	9 735	10 557	10 557	10 419	11 045	11 707
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	44 064	56 819	62 298	66 257	74 223	74 223	89 597	94 625	99 874
Surplus/(Deficit) for the year	2	9 260	14 332	19 507	15 065	24 710	24 710	16 108	12 513	9 245

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

KZN227 Richmond - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote											
Vote 1 - Executive & Council		1	986	1 744	2 197	2 553	2 853	2 853	4 545	4 752	4 963
Municipal Manager 1020			-	-	-	-	300	300	-	-	-
Council1010			986	1 744	2 197	2 553	2 553	2 553	4 545	4 752	4 963
Vote 2 - Finance & Admin			35 679	41 080	45 619	52 926	54 629	54 629	61 881	60 750	60 023
Budget & Treasury1505			35 372	41 010	44 656	51 892	53 567	53 567	60 891	59 701	58 911
Corporate Services1530			308	70	963	1 034	1 082	1 082	990	1 049	1 112
Vote 3 - Planning & Development			11 652	19 868	23 777	18 830	32 510	32 510	29 957	31 754	33 659
Planning 3010			-	286	61	11	6	6	5	5	6
Technical Services 3020			11 601	19 421	22 665	17 493	31 199	31 199	28 870	30 802	32 438
Local Economic Dev 3030			51	161	1 051	1 326	1 305	1 305	1 082	1 146	1 215
Vote 4 - Community & Social Services			1 496	1 631	2 000	2 331	2 469	2 469	2 368	2 510	2 661
Administration: SM 2505			515	350	450	600	750	750	650	689	730
Cemetery 2510			47	63	78	75	75	75	75	80	84
Library 2520			207	416	738	622	858	858	885	938	994
Community Halls - Inhlazuka 2530			124	134	153	176	168	168	185	196	207
Community Halls - Hopewell 2540			13	32	14	34	28	26	20	21	22
Community Halls - Magoda 2550			7	6	1	6	3	3	3	3	3
Community Halls - Nkumane 2555			-	-	-	-	-	-	-	-	-
Other (Buildings) 2580			574	624	564	612	584	584	545	578	612
Community Halls - Indaleni 2570			7	6	2	-	2	2	3	3	3
Community Halls - Smozomeni 2580			3	-	(0)	6	3	3	3	3	3
Vote 5 - Community & Social Services			1 223	5 023	1 361	-	348	348	-	-	-
Community Halls - Patheni 2590			-	4	-	-	-	-	-	-	-
Community Halls - Siyathuthuka 2595			-	-	-	-	-	-	-	-	-
Housing 2515			1 223	5 019	1 361	-	348	348	-	-	-
Community Halls - Mzinolovu 2556			-	-	-	-	-	-	-	-	-
Community Halls - Malizyo Sportsfield			-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety			453	586	598	866	493	493	730	774	820
Police 3510			40	197	229	266	143	143	80	85	90
Security 3520			-	-	-	-	-	-	-	-	-
Learners Licence 3540			414	389	369	600	350	350	650	689	730
Vote 7 - Sport & Recreation			836	398	4 552	2 658	4 184	4 184	2 107	2 233	2 367
Grass Cutting 4540			836	398	4 552	2 658	4 184	4 184	2 107	2 233	2 367

KZN227 Richmond - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	53 324	71 151	81 804	81 322	98 933	98 933	105 705	107 138	109 120

KZN227 Richmond - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

KZN227 Richmond - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Revenue By Source											
Property rates	2	6 102	8 518	9 487	9 752	9 952	9 952	9 952	10 100	10 500	9 815
Property rates - penalties & collection charges		793	807	824	450	550	550	550	300	318	337
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	283	300	405	400	400	400	400	450	450	450
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		2 996	1 033	5 177	1 114	4 765	4 765	4 765	2 772	3 049	3 354
Interest earned - external investments		1 621	1 518	2 121	1 800	3 000	3 000	3 000	2 500	2 650	2 800
Interest earned - outstanding debtors		98	146	133	120	128	128	128	105	111	118
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines	3	379	138	253	53	53	53	53	53	53	53
Licences and permits		423	401	377	841	401	401	401	686	686	686
Agency services		518	458	515	517	517	517	517	569	626	688
Transfers recognised - operational		27 211	30 094	35 704	46 918	46 444	46 444	46 444	69 606	89 885	72 221
Other revenue	2	500	493	437	490	15 385	15 385	15 385	1 190	1 161	149
Gains on disposal of PPE		128	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		40 674	44 149	55 318	62 454	81 594	81 594	81 594	88 329	89 488	90 670
Expenditure By Type											
Employee related costs	2	19 148	23 833	24 664	31 027	29 418	29 418	29 418	37 137	39 625	42 399
Remuneration of councillors		3 380	3 477	3 751	4 214	4 214	4 214	4 214	4 473	4 741	5 028
Debt impairment	3	431	4 178	1 268	500	500	500	500	1 085	650	850
Depreciation & asset impairment	2	3 732	4 306	6 362	8 149	7 181	7 181	7 181	7 899	8 688	9 557
Finance charges		178	184	613	104	104	104	104	175	186	197
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		3 522	2 833	5 917	5 728	6 335	6 335	6 335	7 489	7 963	8 759
Transfers and grants		-	-	-	800	800	800	800	545	554	640
Other expenditure	4, 5	14 443	16 015	19 361	17 735	26 057	26 057	26 057	30 794	32 218	32 647
Loss on disposal of PPE		9	152	363	-	-	-	-	-	-	-
Total Expenditure		44 854	57 079	62 298	66 257	74 609	74 609	74 609	89 597	94 625	99 874
Surplus/(Deficit)											
Transfers recognised - capital	6	(4 180)	(12 931)	(6 980)	(3 803)	6 985	6 985	6 985	(1 268)	(5 137)	(9 205)
Contributions recognised - capital		14 420	27 058	26 486	18 868	17 725	17 725	17 725	17 376	17 650	18 450
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		10 240	14 128	19 507	15 065	24 710	24 710	24 710	16 108	12 513	9 245
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		10 240	14 128	19 507	15 065	24 710	24 710	24 710	16 108	12 513	9 245
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		10 240	14 128	19 507	15 065	24 710	24 710	24 710	16 108	12 513	9 245
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		10 240	14 128	19 507	15 065	24 710	24 710	24 710	16 108	12 513	9 245

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

KZN227 Richmond - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Admin		-	-	-	-	-	-	-	-	-	-
Vote 3 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 9 - Roads Transport		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		15 464	21 207	21 140	-	250	250	250	100	-	-
Vote 2 - Finance & Admin		-	-	-	52	501	501	501	343	-	-
Vote 3 - Planning & Development		-	-	-	215	247	247	247	130	-	-
Vote 4 - Community & Social Services		-	-	-	15	1 283	1 283	1 283	581	-	-
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	94	8 389	8 389	8 389	634	-	-
Vote 7 - Sport & Recreation		-	-	-	2 300	104	104	104	1 226	1 256	-
Vote 8 - Waste Management		-	-	-	-	1 428	1 428	1 428	300	-	-
Vote 9 - Roads Transport		-	-	-	18 823	21 890	21 890	21 890	22 537	16 394	18 450
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		15 464	21 207	21 140	21 499	34 091	34 091	34 091	25 851	17 650	18 450
Total Capital Expenditure - Vote		15 464	21 207	21 140	21 499	34 091	34 091	34 091	25 851	17 650	18 450
Capital Expenditure - Standard											
Governance and administration		15 464	21 207	21 140	52	751	751	751	443	-	-
Executive and council		15 464	21 207	21 140	-	250	250	250	100	-	-
Budget and treasury office		-	-	-	35	60	60	60	-	-	-
Corporate services		-	-	-	17	441	441	441	343	-	-
Community and public safety		-	-	-	2 400	9 776	9 776	9 776	2 441	1 256	-
Community and social services		-	-	-	15	1 283	1 283	1 283	581	-	-
Sport and recreation		-	-	-	2 300	104	104	104	1 226	1 256	-
Public safety		-	-	-	94	8 389	8 389	8 389	634	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	19 038	22 137	22 137	22 137	22 867	16 394	18 450
Planning and development		-	-	-	215	247	247	247	130	-	-
Road transport		-	-	-	18 823	21 890	21 890	21 890	22 537	16 394	18 450
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	1 428	1 428	1 428	300	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	1 428	1 428	1 428	300	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	15 464	21 207	21 140	21 499	34 091	34 091	34 091	25 851	17 650	18 450
Funded by:											
National Government		7 448	17 453	13 630	16 618	17 631	17 631	17 631	17 376	17 650	18 450
Provincial Government		4 459	1 408	5 473	2 250	34	34	34	-	-	-
District Municipality		-	-	-	-	60	60	60	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	11 907	18 861	19 104	18 868	17 725	17 725	17 725	17 376	17 650	18 450
Public contributions & donations	5	68	-	-	-	437	437	437	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3 489	2 347	2 036	2 631	15 928	15 928	15 928	8 475	-	-
Total Capital Funding	7	15 464	21 208	21 140	21 499	34 091	34 091	34 091	25 851	17 650	18 450

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3)
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

[illegible]

Capital outlay expenditure subtotal

KZN227 Richmond - Table A6 Budgeted Financial Position

2014/27 Richmond - Table A0 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS											
Current assets											
Cash		1 021	839	1 855	595	595	595	595	600	660	726
Call investment deposits	1	36 701	42 576	43 819	73 777	30 507	30 507	30 507	42 000	30 000	35 000
Consumer debtors	1	6 652	3 344	4 847	2 298	2 298	2 298	2 298	1 615	1 615	1 615
Other debtors		1 136	745	686	1 312	1 312	1 312	1 312	1 391	1 474	1 563
Current portion of long-term receivables		21	23	10	-	-	-	-	-	-	-
Inventory	2	175	26	167	186	186	186	186	125	125	125
Total current assets		45 706	47 553	51 383	78 168	34 898	34 898	34 898	45 731	33 874	39 029
Non current assets											
Long-term receivables		1 951	10		10	10	10	10	-	-	-
Investments		0	0	0							
Investment property		4 115	4 115	4 115	4 115	4 115	4 115	4 115	4 115	4 115	4 115
Investment in Associate											
Property, plant and equipment	3	86 456	102 749	117 444	113 164	113 164	113 164	113 164	124 480	136 928	150 621
Agricultural											
Biological											
Intangible		23	14	12	16	16	16	16	16	16	16
Other non-current assets		1 241	1 674	1 091	6 598	8 598	6 598	6 598			
Total non current assets		93 787	108 561	122 662	123 903	123 903	123 903	123 903	128 611	141 059	154 752
TOTAL ASSETS		139 493	156 114	174 045	202 071	158 801	158 801	158 801	174 342	174 934	193 781
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	381	410	317	156	156	156	156	-	-	-
Consumer deposits											
Trade and other payables	4	27 484	27 909	25 685	22 759	22 759	22 759	22 759	1 500	1 545	1 591
Provisions		153	227	208							
Total current liabilities		28 018	28 545	26 210	22 915	22 915	22 915	22 915	1 500	1 545	1 591
Non current liabilities											
Borrowing		153	21	-	21	21	21	21	-	-	-
Provisions		7 654	9 788	10 569	10 767	10 767	10 767	10 767	12 767	14 881	17 122
Total non current liabilities		7 807	9 809	10 569	10 788	10 788	10 788	10 788	12 767	14 881	17 122
TOTAL LIABILITIES		35 825	38 355	36 779	33 703	33 703	33 703	33 703	14 267	16 426	18 713
NET ASSETS	5	103 667	117 760	137 266	168 368	125 098	125 098	125 098	160 075	158 508	175 068
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		103 667	117 760	137 266	168 368	125 098	125 098	125 098	160 075	158 508	175 068
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	103 667	117 760	137 266	168 368	125 098	125 098	125 098	160 075	158 508	175 068

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

KZN227 Richmond - Table A7 Budgeted Cash Flows

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges			4 466	8 642	7 786	11 616	11 616	11 616	11 616	9 360	10 818	10 152
Service charges			(294)	37	395	46 917	46 444	46 444	46 444	405	450	450
Other revenue			15 812	5 428	5 366	18 865	17 725	17 725	17 725	4 345	5 574	4 928
Government - operating	1		35 610	55 525	59 372	1 600	1 600	1 600	1 600	69 606	69 885	72 221
Government - capital	1									17 376	17 650	18 450
Interest			1 621	1 518	2 121					2 500	2 761	2 918
Dividends										-	-	-
Payments												
Suppliers and employees			(40 678)	(43 858)	(52 440)	(56 992)	(56 992)	(56 992)	(56 992)	(79 893)	(84 547)	(88 831)
Finance charges			(178)	(184)	(613)	(114)	(114)	(114)	(114)	(175)	(186)	(197)
Transfers and Grants	1					(760)	(760)	(760)	(760)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			16 358	27 108	21 886	21 332	19 719	19 719	19 719	23 524	22 405	20 092
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			325	(102)	(363)					-	-	-
Decrease (Increase) in non-current debtors										-	-	-
Decrease (increase) other non-current receivables			20	25	1 926					-	-	-
Decrease (increase) in non-current investments										13 164	-	-
Payments												
Capital assets			(15 464)	(21 207)	(21 140)	(21 499)	(34 091)	(34 091)	(34 091)	(25 851)	(17 650)	(18 450)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(15 120)	(21 284)	(19 577)	(21 499)	(34 091)	(34 091)	(34 091)	(12 687)	(17 650)	(18 450)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	-
Borrowing long term/refinancing			214	214	-					-	-	-
Increase (decrease) in consumer deposits										-	-	-
Payments												
Repayment of borrowing			(117)	(355)	(150)	(140)	(140)	(140)	(140)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			97	(140)	(150)	(140)	(140)	(140)	(140)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2		1 335	5 684	2 259	(307)	(14 512)	(14 512)	(14 512)	10 838	4 755	1 642
Cash/cash equivalents at the year end:	2		36 386	37 731	43 415	74 680	45 674	45 674	45 674	31 162	42 000	46 755
	2		37 722	43 415	45 674	74 373	31 162	31 162	31 162	42 000	46 755	48 397

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

KZN227 Richmond - Table A8 Cash backed reserves/accumulated surplus reconciliation

REN27 Richmond - Table A6 Cash backed reserves/accumulated surplus recommendation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	37 722	43 415	45 674	74 373	31 162	31 162	31 162	42 000	46 755	48 397
Other current investments > 90 days		0	0	(0)	(1)	(60)	(60)	(60)	600	(16 095)	(12 671)
Non current assets - Investments	1	0	0	0	-	-	-	-	-	-	-
Cash and investments available:		37 722	43 415	45 674	74 372	31 102	31 102	31 102	42 600	30 660	35 726
Application of cash and investments											
Unspent conditional transfers		21 765	20 182	17 364	21 357	21 357	21 357	21 357	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(10 694)	3 114	4 037	(18 995)	(7 131)	(7 131)	(7 131)	(1 114)	(1 524)	(1 563)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	247	-	-	-	-	258	269	282
Total Application of cash and investments:		10 871	23 296	21 648	2 362	14 226	14 226	14 226	(856)	(1 255)	(1 281)
Surplus(shortfall)		26 850	20 119	24 026	72 010	16 876	16 876	16 876	43 456	31 915	37 007

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

KZN227 Richmond - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	15 464	21 082	21 140	19 499	29 991	29 991	15 451	17 650	18 450
Infrastructure - Road transport		6 523	16 388	21 140	16 618	17 585	17 585	8 271	16 394	18 450
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		2 857	646	-	-	8 300	8 300	-	-	-
Infrastructure		9 380	17 034	21 140	16 618	25 885	25 885	8 271	16 394	18 450
Community		2 404	2 071	-	2 250	1 200	1 200	1 854	1 256	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3 680	1 977	-	631	2 907	2 907	5 325	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	2 000	4 100	4 100	10 400	-	-
Infrastructure - Road transport		-	-	-	2 000	4 100	4 100	10 400	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	2 000	4 100	4 100	10 400	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		6 523	16 388	21 140	16 618	21 685	21 685	18 671	16 394	18 450
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		2 857	646	-	-	8 300	8 300	-	-	-
Infrastructure		9 380	17 034	21 140	16 618	29 985	29 985	16 671	16 394	18 450
Community		2 404	2 071	-	2 250	1 200	1 200	1 854	1 256	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3 680	1 977	-	631	2 907	2 907	5 325	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	15 464	21 082	21 140	21 499	34 091	34 091	25 851	17 650	18 450
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5				56 646	56 646	56 646	83 557	101 508	110 470
Infrastructure - Electricity					75	75	75	75	(3 001)	(6 292)
Infrastructure - Water					64	64	64	64	(1 668)	(3 521)
Infrastructure - Sanitation					968	968	968	968	968	968
Infrastructure - Other					28 111	28 111	28 111	36 010	44 698	54 255
Infrastructure		-	-	-	85 864	85 864	85 864	120 674	142 506	155 880
Community					24 752	24 752	24 752	50 603	68 253	86 703
Heritage assets					128	128	128	128	128	128
Investment properties		4 115	4 115	4 115	4 115	4 115	4 115	4 115	4 115	4 115
Other assets					1 216	1 216	1 216	1 216	1 216	1 216
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		23	14	12	16	16	16	16	16	16
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	4 138	4 129	4 126	116 091	116 091	116 091	176 752	216 233	248 057
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	3 732	4 306	6 362	6 149	7 181	7 181	7 899	8 688	9 557
Repairs and Maintenance by Asset Class		1 391	1 768	2 583	3 207	3 036	3 036	3 076	3 251	3 522
Infrastructure - Road transport		1 391	1 768	1 676	1 931	1 875	1 875	1 732	1 853	1 983
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		1 391	1 768	1 676	1 931	1 875	1 875	1 732	1 853	1 983
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6,7	-	-	907	1 276	1 161	1 161	1 344	1 438	1 539
TOTAL EXPENDITURE OTHER ITEMS		5 123	6 074	8 945	9 356	10 216	10 216	10 875	11 979	13 078
Renewal of Existing Assets as % of total capex		0,0%	0,0%	0,0%	9,3%	12,0%	12,0%	40,2%	0,0%	0,0%
Renewal of Existing Assets as % of deprecn		0,0%	0,0%	0,0%	32,5%	57,1%	57,1%	131,7%	0,0%	0,0%
R&M as a % of PPE		1,6%	1,7%	2,2%	2,8%	2,7%	2,7%	2,5%	2,4%	2,3%
Renewal and R&M as a % of PPE		34,0%	43,0%	63,0%	4,0%	6,0%	6,0%	8,0%	2,0%	1,0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

KZN227 Richmond - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling					4 681	4 681	4 681	4 681	4 681	4 681
Piped water inside yard (but not in dwelling)					6 749	6 749	6 749	6 749	6 749	6 749
Using public tap (at least min.service level)	2				6 713	6 713	6 713	6 937	6 713	6 713
Other water supply (at least min.service level)	4				502	502	502	502	502	502
Minimum Service Level and Above sub-total					18 645	18 645	18 645	18 869	18 645	18 645
Using public tap (< min.service level)	3				59	59	59	59	59	59
Other water supply (< min.service level)	4				-	-	-	-	-	-
No water supply					165	165	165	165	165	165
Below Minimum Service Level sub-total					224	224	224	224	224	224
Total number of households	5				18 869	18 869	18 869	19 093	18 869	18 869
Sanitation/sewerage:										
Flush toilet (connected to sewerage)					2 775	2 775	2 775	2 775	2 775	2 775
Flush toilet (with septic tank)					1 685	1 685	1 685	1 685	1 685	1 685
Chemical toilet					4 036	4 036	4 036	4 036	4 036	4 036
Pit toilet (ventilated)					6 793	6 793	6 793	6 793	6 793	6 793
Other toilet provisions (> min.service level)					-	-	-	-	-	-
Minimum Service Level and Above sub-total					15 289	15 289	15 289	15 289	15 289	15 289
Bucket toilet					-	-	-	-	-	-
Other toilet provisions (< min.service level)					730	730	730	730	730	730
No toilet provisions					-	-	-	-	-	-
Below Minimum Service Level sub-total					730	730	730	730	730	730
Total number of households	5				16 019	16 019	16 019	16 019	16 019	16 019
Energy:										
Electricity (at least min.service level)					37 544	37 544	37 544	37 544	37 544	37 544
Electricity - prepaid (min.service level)					-	-	-	-	-	-
Minimum Service Level and Above sub-total					37 544	37 544	37 544	37 544	37 544	37 544
Electricity (< min.service level)					-	-	-	-	-	-
Electricity - prepaid (< min. service level)					-	-	-	-	-	-
Other energy sources					-	-	-	-	-	-
Below Minimum Service Level sub-total					-	-	-	-	-	-
Total number of households	5				37 544	37 544	37 544	37 544	37 544	37 544
Refuse:										
Removed at least once a week					650	650	650	650	650	650
Minimum Service Level and Above sub-total					650	650	650	650	650	650
Removed less frequently than once a week					2 158	2 158	2 158	2 158	2 158	2 158
Using communal refuse dump					228	228	228	228	228	228
Using own refuse dump					12 064	12 064	12 064	12 064	12 064	12 064
Other rubbish disposal					224	224	224	224	224	224
No rubbish disposal					1 116	1 116	1 116	1 116	1 116	1 116
Below Minimum Service Level sub-total					15 790	15 790	15 790	15 790	15 790	15 790
Total number of households	5				16 440	16 440	16 440	16 440	16 440	16 440
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)					-	-	-	-	-	-
Sanitation (free minimum level service)					-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)					1 400	1 400	1 400	1 400	1 400	1 400
Refuse (removed at least once a week)					1 200	1 200	1 200	1 200	1 200	1 200
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)					-	-	-	-	-	-
Sanitation (free sanitation service)					-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)					600	600	600	500	550	600
Refuse (removed once a week)					200	200	200	45	45	45
Total cost of FBS provided (minimum social package)					800	800	800	545	595	645
Highest level of free service provided										
Property rates (R value threshold)					1 000	1 000	1 000	1 000	1 000	1 000
Water (kilolitres per household per month)					-	-	-	-	-	-
Sanitation (kilolitres per household per month)					-	-	-	-	-	-
Sanitation (Rand per household per month)					-	-	-	-	-	-
Electricity (kwh per household per month)					-	-	-	-	-	-
Refuse (average litres per week)					44	44	44	47	49	52
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)					50 000	50 000	50 000	50 000	50 000	50 000
Property rates (other exemptions, reductions and rebates)					-	-	-	-	-	-
Water					-	-	-	-	-	-
Sanitation					-	-	-	-	-	-
Electricity/other energy					50	50	50	50	50	50
Refuse					1	1	1	1	1	1
Municipal Housing - rental rebates					-	-	-	-	-	-
Housing - top structure subsidies					-	-	-	-	-	-
Other					-	-	-	-	-	-
Total revenue cost of free services provided (total social package)	6				50	50	50	50	50	50

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

K/2022 Richmond - Supporting Table SAT Supporting detail to Budgeted Financial Performance

CZV227 Richmond - Supporting Table SAT: Supporting Data to Budgeted Financial Performance											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2024/25 Medium Term Revenue & Expenditure Framework			
		Amended Outcome	Amended Outcome	Amended Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Provisional outcome	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
REVENUE ITEMS											
Property rates											
Total Property Rates	8	6,197	6,519	6,487	10,150	10,250	10,220	10,220	11,662	12,259	11,215
Less Revenue Foregone					380	360	360	360	1,500	1,850	1,850
Net Property Rates		6,197	6,519	6,487	9,770	9,890	9,860	9,860	10,162	10,409	9,365
Service charges - electricity revenue											
Total Service charges - electricity revenue											
Less Revenue Foregone											
Net Service charges - electricity revenue											
Service charges - water revenue											
Total Service charges - water revenue											
Less Revenue Foregone											
Net Service charges - water revenue											
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
Less Revenue Foregone											
Net Service charges - sanitation revenue											
Service charges - other revenue											
Total service charges - other revenue	9	253	300	655	400	400	400	400	450	450	450
Less Revenue Foregone											
Net Service charges - other revenue											
Other Revenue by source											
Advertising revenue					40	10	10	10	10	10	10
Canteen					8	10	10	10	5	5	5
Insurance Revenue											
Chandlers					1	1	1	1			
Fees - Building Inspection					10	10	10	10	10	10	10
Fees - Building Plans					20	20	20	20	20	20	20
Fees - Council					4	30	30	30	30	30	30
Levy Council					40	40	40	40	40	40	40
Fees - Enclosures					11	11	11	11	8	8	8
Fees - Enclosures					11	11	11	11	8	8	8
Other Revenue by source		550	493	437	240	15,241	15,241	15,241	1,057	1,057	1,057
Total Other Revenue	9	550	493	437	240	15,241	15,241	15,241	1,160	1,160	1,160
EXPENDITURE ITEMS											
Salaries and Wages											
Basic Salaries and Wages	2	14,795	17,310	19,585	21,351	19,593	19,595	19,595	24,995	26,574	28,434
Pension and Uf Contributions		2,547	3,124	3,513	2,737	2,680	2,680	2,680	2,859	3,185	3,299
Medical Aid Contributions		294	440	222	171	141	141	141	125	135	143
Overseas					102	20	20	20	10	10	10
Performance Bonus					1,942	1,416	1,416	1,416	2,352	2,476	2,615
Motor Vehicle Allowance		413	875	915	1,087	1,228	1,228	1,228	1,228	1,228	1,228
Organic Allowance					207	192	192	192	243	260	275
Housing Allowance	10	19	35	35	42	42	42	42	40	40	40
Other benefits and allowances					797	808	808	808	816	871	1,038
Payment in lieu of leave					600	800	800	800	1,000	1,500	1,500
Long service awards					300	300	300	300	400	471	437
Post-retirement benefit obligations	4	405	2,145	392	1,100	1,222	1,222	1,222	1,287	1,287	1,287
Less: Employee costs (capitalised in PPE)		19,148	23,853	24,984	24,227	22,478	22,478	22,478	27,137	29,576	32,589
Total Employee related costs	2	19,148	23,853	24,984	24,227	22,478	22,478	22,478	27,137	29,576	32,589
Contributions - required - capital											
Less contributions by council											
Total Contributions required - capital											
Depreciation & Asset Impairment											
Depreciation of Property, Plant & Equipment	10	3,733	4,384	6,382	6,140	7,181	7,181	7,181	7,896	8,558	9,557
Capital asset impairment											
Depreciation on assets under development of PPE		3,733	4,384	6,382	6,140	7,181	7,181	7,181	7,896	8,558	9,557
Total Depreciation & asset impairment	10	3,733	4,384	6,382	6,140	7,181	7,181	7,181	7,896	8,558	9,557
Recurrent expenditure											
Electricity Bulk Purchase											
Water Bulk Purchase											
Total bulk purchase											
Transfer and grants											
Cash transfers and grants											
Non-cash transfers and grants					800	800	800	800	545	545	545
Total transfers and grants					800	800	800	800	545	545	545
Capital expenditure											
Assets					2	2	2	2	2	2	2
Off-Plan Contracts					171	211	211	211	199	175	199
Direct asset returns					8	11	11	11	10	10	10
Fire Extinguishers					5	5	5	5	4	5	5
Gas Cylinder Refills					8	6	6	6	9	6	7
New Photocopy					191	171	171	171	175	171	171
Planning shared services					114	114	114	114	100	140	121
Antennae					510	488	488	488	489	528	581
Antennae					44	44	44	44	50	50	50
Antennae					105	205	205	205	205	205	205
Local of mobility					40	40	40	40	40	40	40
Employment agencies					40	40	40	40	40	40	40
Pat Library (Library)					4	4	4	4	4	4	4
Reading Room (Library)					22	22	22	22	24	25	28
Security (Library)					121	121	121	121	120	120	120
Subsequent Antennae					6	6	6	6	7	7	7
Blower (Library)					4	4	4	4	4	4	4
Traffic Connection System					4	4	4	4	4	4	4
Traffic					3,690	2,645	2,646	2,646	4,891	5,214	5,943
Municipal Security					2	2	2	2	2	2	2
Antennae					2	2	2	2	2	2	2
Antennae					130	130	130	130	140	141	147
Antennae					40	40	40	40	40	40	40
Antennae					250	271	271	271	1,105	1,219	1,241
Other		3,822	2,913	3,817	1,724	6,338	6,338	6,338	7,486	7,486	7,486
Allocations to projects of other		3,822	2,913	3,817	1,724	6,338	6,338	6,338	7,486	7,486	7,486
Electricity											
Water											
Sanitary											
Other											
Total recurrent services		3,822	2,913	3,817	1,724	6,338	6,338	6,338	7,486	7,486	7,486
Other Expenditure by Type											
Collection costs		12	20	15	40	40	40	40	40	40	40
Contributions to other provisions					88	88	88	88	100	120	120
Construction fees											
Antennae					1,905	1,180	1,180	1,180	1,500	1,600	1,600
Antennae					11,595	17,824	17,824	17,824	21,519	22,264	22,264
Antennae					40	55	55	55	50	50	50
Antennae					40	27	27	27	50	50	50
Antennae					360	360	360	360	360	360	360
Antennae											
Antennae					30	30	30	30	40	40	40
Antennae					3	100	100	100	101	107	113
Antennae					88	88	88	88	111	115	125
Antennae					128	128	128	128	120	120	120
Antennae											
Antennae					101	179	179	179	182	185	185
Antennae					5	8	8	8	10	11	11
Antennae					5	5	5	5	5	5	5
Antennae					20	36	36	36	60	64	67
Antennae					1,245	1,184	1,184	1,184	1,389	1,472	1,561
Antennae					250	250	250	250	250	250	250
Antennae					1,800	1,800	1,800	1,800	1,800	1,800	1,800
Antennae					15	10	10	10	30	30	30
Antennae					300	300	300	300	300	300	300
Antennae					200	210	210	210	200	210	210
Antennae					500	500	500	500	500	500	500
Antennae					855	855	855	855	855	855	855
Antennae					1,250	1,250	1,250	1,250	1,250	1,250	1,250
Antennae											
Total Other Expenditure	1	14,443	18,016	10,381	17,725	15,927	15,927	15,927	20,794	22,215	22,967
By Expenditure Item											
Employee related costs									1,045	1,110	1,188
Other recurrent											
Capital Expenditure		1,901	1,788	2,583	2,957	3,636	3,636	3,636	2,635	2,172	2,351
Total Recurrent and Maintenance Expenditure	8	1,901	1,788	2,583	2,957	3,636	3,636	3,636	2,635	2,172	2,351

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile with supporting detail to Budgeted Financial Performance
3. Must reconcile with supporting detail to Budgeted Financial Performance
4. Expenditure to meet any unfunded obligations
5. The sub-table must agree with the total on SAT, but including capital and social member items
6. Includes a note for each section that is a liability 'transfer' between
7. Budget reconciliation may have to be done including 'transfer' between

KZN227 Richmond - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive & Council	Vote 2 - Finance & Admin	Vote 3 - Planning & Development	Vote 4 - Community & Social Services	Vote 5 - Community & Social Services	Vote 6 - Public Safety	Vote 7 - Sport & Recreation	Vote 8 - Waste Management	Vote 9 - Roads Transport	Vote 10 -	Vote 11 -	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			10 100														10 100
Property rates - penalties & collection charges			300														300
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue									450								450
Service charges - other																	-
Rental of facilities and equipment			6		666			2 100									2 772
Interest earned - external investments			2 500														2 500
Interest earned - outstanding debtors			80						25								105
Dividends received																	-
Fines					3		50										53
Licences and permits				26			660										686
Agency services																	-
Other revenue			102	868	173		20	7	20								1 190
Transfers recognised - operational		4 545	48 534	11 947	1 527				3 053								65 606
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		4 545	51 621	12 840	2 968	-	730	2 107	3 548	569	-	-	-	-	-	-	88 329
Expenditure By Type																	
Employee related costs		2 539	11 751	6 798	4 924		5 710	1 332	2 129	2 960							38 183
Remuneration of councillors		4 473															4 473
Debt impairment			1 085														1 085
Depreciation & asset impairment		133	367	1 113	1 703		196	5	440	3 982							7 899
Finance charges		40	120		15												175
Bulk purchases																	-
Other materials																	-
Contracted services		1 054	1 713	10 549	3 522		423	328	288	202							18 159
Transfers and grants																	-
Other expenditure		2 121	5 194	1 443	2 884		427	3 558	692	3 305							19 623
Loss on disposal of PPE																	-
Total Expenditure		10 340	20 270	19 903	13 147	-	6 716	5 224	3 548	10 449	-	-	-	-	-	-	89 597
Surplus/(Deficit)		(5 795)	41 351	(7 063)	(10 779)	-	(5 986)	(3 117)	-	(9 881)	-	-	-	-	-	-	(1 268)
Transfers recognised - capital			290	17 116													17 576
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(5 795)	41 611	10 054	(10 779)	-	(5 986)	(3 117)	-	(9 881)	-	-	-	-	-	-	16 108

References

1. Departmental columns to be based on municipal organisation structure

KZN227 Richmond - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Total capital expenditure includes expenditure on nationally significant priorities:

[illegible]

KZN227 Richmond - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

KZN227 Richmond - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)													
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
Basic Service Delivery and Infrastructure development	To address services backlogs and future growth as well as maintain and upgrade existing infrastructure by:- a) Prioritise the use of current capital financial resources b) Identify and facilitate the implementation of required training and skills development c) Prepare and implement demand management plan	1		54 849	39 325	49 922	38 769	22 622	1 689	7 900	12 406	72 403	
Social and local economic development	To stimulate economic development to create an environment suitable for vigorous economic development thereby enhancing economic and socio economic growth by:- a) Rural development and land reform as well as private land owners b) Review LED strategy based on outcome of analysis of economy c) Develop and implement LED policies and procedures d) Promote LED strategies inclusive of programmes and projects	2		-	200	200	1 043	18 830	32 510	32 510	29 957	31 754	
Good Governance and Public participation	To provide systems and mechanisms for accountability and public participation in municipal development affairs by:- a) Formulate an integrated development plan within the context of the 5 year cycle b) Formulate organisational performance management framework c) Finalize communication strategy d) Prevention , awareness and education e) To partner with the Department of Social Development	3		-	1 760	1 760	2 197	2 853	2 853	4 545	4 752	4 963	
Municipal Transformation and Institutional development	Provide input into the review of the current Recruitment and retention strategy by:- a) Schedule of critical skills	4		245	48	48	890	1 062	990	1 049	1 112	-	
Municipal Financial Viability and Management	To manage municipal resources to ensure financial sustainability and affordability by:- a) Introduce investment incentive schemes b) Incorporate previously non rated areas	5		-	29 874	29 874	38 423	53 567	60 891	59 701	56 911	-	
Spatial and Environmental (Cross Cutting)	To promote an efficient and credible strategic and spatial municipal planning by:- a) Develop wall to wall schemes b) Review SDF c) Develop local area plans - Ndoleni, Magoda, Hopewell d) Develop richmond SEA e) To improve response to disasters	6		-	-	-	-	-	-	-	-	-	
Allocations to other priorities				2	55 095	71 207	81 804	81 322	98 933	98 933	105 705	107 138	109 120
Total Revenue (excluding capital transfers and contributions)				1	55 095	71 207	81 804	81 322	98 933	98 933	105 705	107 138	109 120

Reference

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN227 Richmond - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

KZN227 Richmond - Supporting Table BAs reconciliation of 107 Strategic Objectives and Budget (Operating Expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Basic Service Delivery and Infrastructure development	To address services backlogs and future growth as well as maintain and upgrade existing infrastructure by:- a) Prioritise the use of current capital financial resources b) Identify and facilitate the implementation of required training and skills development c) Prepare and implement demand management plan	1		28 607	38 525	39 044	22 407	30 759	30 759	33 084	41 429	43 915
Social and local economic development	To stimulate economic development to create an environment suitable for vigorous economic development thereby a) Rural development and land reform as well as private land owners b) Review LED strategy based on outcome of analysis of economy c) Develop and implement LED policies and procedures d) Promote LED strategies inclusive of programmes and projects	2		653	636	2 147	17 680	17 650	17 660	19 903	20 798	21 715
Good Governance and Public participation	To provide systems and mechanisms for accountability and public participation in municipal development affairs by:- a) Formulate an integrated development plan within the context of the 5 year cycle b) Formulate organisational performance management framework c) Finalize communication strategy d) Prevention , awareness and education e) To partner with the Department of Social Development	3		5 367	6 434	7 439	8 858	8 858	8 858	10 340	10 961	11 618
Municipal Transformation and Institutional development	Provide input into the review of the current Recruitment and retention strategy by:- a) Schedule of critical skills required	4		4 598	4 851	5 151	7 295	7 295	7 235	7 443	7 889	8 363
Municipal Financial Viability and Management	To manage municipal resources to ensure financial sustainability and affordability by:- a) Introduce investment incentive schemes b) Incorporate previously non rated areas	5		8 609	6 633	7 516	10 037	10 037	10 037	12 827	13 648	14 264
Spatial and Environmental (Cross Cutting)	To promote an efficient and credible strategic and spatial municipal planning by:- a) Develop wall to wall schemas b) Review SDF c) Develop local area plans - Ndabeni, Magoda, Hopewell; d) Develop Richmond SEA e) To improve response to disasters	6		-	-	-	-	-	-	-	-	-
Allocations to other priorities				44 854	57 079	62 297	66 257	74 609	74 609	89 597	94 625	99 874
Total Expenditure				44 854	57 079	62 297	66 257	74 609	74 609	89 597	94 625	99 874

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN227 Richmond - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

KZN227 Richmond - Supporting Table SA6 Reconciliation of IDP Strategic Objectives and Budget (Capex Expenditure)				Current Year 2014/15					2015/16 Medium Term Revenue & Expenditure Framework				
Strategic Objective	Goal	Goal Code	Ref	2011/12 Audited Outcome	2012/13 Audited Outcome	2013/14 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
Basic Service Delivery and Infrastructure development	To address services backlogs and future growth as well as maintain and upgrade existing infrastructure by:- a) Prioritise the use of current capital financial resources b) Identify and facilitate the implementation of required training and skills development c) Prepare and implement demand management plan	A		15 464	20 340		21 499	34 091	34 091	25 851	17 650	18 450	
		B											
		C											
		D											
		E											
Social and local economic development	To stimulate economic development to create an environment suitable for vigorous economic development thereby a) Rural development and land reform as well as private land owners b) Review LED strategy based on outcome of analysis of economy c) Develop and implement LED policies and procedures d) Promote LED strategies inclusive of programmes and projects	F			816								
		G											
		H											
		I											
		J											
Good Governance and Public participation	To provide systems and mechanisms for accountability and public participation in municipal development affairs by:- a) Formulate an integrated development plan within the context of the 5 year cycle b) Formulate organisational performance management framework c) Finalise communication strategy d) Prevention, awareness and education e) To partner with the Department of Social Development	K		-	-								
		L											
		M											
		N											
		O											
Municipal Transformation and Institutional development	Provide input into the review of the current Recruitment and retention strategy by:- a) Schedule of critical skills required			-	51								
Municipal Financial Viability and Management	To manage municipal resources to ensure financial sustainability and affordability by:- a) Introduce investment incentive schemes b) Incorporate previously non-rated areas			-	-								
Spatial and Environmental (Cross Cutting)	To promote an efficient and credible strategic and spatial municipal planning by:- a) Develop walk to work schemes b) Review SDF c) Develop local area plans - Ndabeni, Magodla, Hopewell d) Develop richmond SEA e) To improve response to disasters+SA			-	-								
Allocations to other priorities				3	15 464	21 207	-	21 499	34 091	34 091	25 851	17 650	18 450
Total Capital Expenditure				1	15 464	21 207	-	21 499	34 091	34 091	25 851	17 650	18 450

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

KZN227 Richmond - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Vote 1 - Community Services										
Housing										
Eradication of backlogs										
Reduce informal settlements										
No of houses erected	No of houses built	200	200	200	200	200	200	200	200	200
Vote 2 - Roads										
Eradication of backlogs										
Reduce roads backlogs	kilometer	21,0	21,0	21,0	21,0	21,0	21,0	21,0	21,0	21,0
Roads maintained										
Surfaced roads resurface/ rehabilitated	kilometer	5,0	5,0	5,0	5,0	5,0	5,0	5,0	5,0	5,0
Reduce roads backlogs	kilometer	5,0	5,0	5,0	5,0	5,0	5,0	5,0	5,0	5,0
Roads for growth										
Roads										
New roads to be constructed	kilometer	24	24	24	24	24	24	24	24	24
Reduce roads backlogs	kilometer	24	24	24	24	24	24	24	24	24
Stormwater for growth										
roads	kilometer	5	5	5	5	5	5	5	5	5
Stormwater to stimulate growth	kilometer	5	5	5	5	5	5	5	5	5
Vote 3 - Solid Waste										
Refuse removal										
Reduce refuse removal backlogs	No of houses with access to	1500	1500	1500	1500	1500	1500	1500	1500	1500
Landfill site										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN227 Richmond - Entities measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
N/A										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN227 Richmond - Supporting Table SA8 Performance indicators and benchmarks

KZN227 Richmond - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,7%	0,9%	1,2%	0,4%	0,3%	0,3%	0,3%	0,2%	0,2%	0,2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2,2%	3,8%	3,9%	1,6%	0,7%	0,7%	0,7%	0,9%	0,9%	1,1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	6,1%	9,1%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1,6	1,7	2,0	3,4	1,5	1,5	1,5	30,5	21,9	24,5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,6	1,7	2,0	3,4	1,5	1,5	1,5	30,5	21,9	24,5
Liquidity Ratio	Monetary Assets/Current Liabilities	1,3	1,5	1,7	3,2	1,4	1,4	1,4	28,4	19,8	22,5
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		170,7%	112,7%	88,5%	563,5%	235,7%	235,7%	235,7%	87,0%	99,3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		170,6%	112,5%	77,4%	563,5%	235,7%	235,7%	235,7%	87,0%	89,3%	99,2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	24,0%	9,3%	10,0%	5,8%	4,4%	4,4%	4,4%	3,4%	3,5%	3,5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		15,2%	17,8%	18,2%	1,9%	4,5%	4,5%	4,5%	3,6%	3,3%	3,3%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	Total Volume Losses (kl)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	47,1%	54,0%	44,6%	49,7%	36,1%	36,1%	36,1%	42,0%	44,3%	46,8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	57,6%	62,3%	51,7%	64,3%	41,2%	41,2%		47,1%	49,6%	52,3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3,4%	4,0%	4,7%	5,1%	3,7%	3,7%		3,5%	3,7%	3,9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9,6%	10,2%	12,6%	10,0%	8,9%	8,9%	8,9%	9,1%	9,9%	10,8%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	7,2	6,2	140,1	111,0	111,0	111,0	14,1	6,8	6,7	6,3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	76,8%	38,6%	34,9%	30,8%	23,0%	23,0%	23,0%	22,1%	21,8%	22,8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	14,0	12,6	12,5	18,4	7,4	7,4	7,4	8,0	8,5	8,3

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

KZN227 Richmond - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Rel.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
Demographics											
Population						65 793	65 793	65 793	65 793	65 793	
Females aged 5 - 14						6 803	6 803	6 803	6 803	6 803	
Males aged 5 - 14						7 233	7 233	7 233	7 233	7 233	
Females aged 15 - 34						11 969	11 969	11 969	11 969	11 969	
Males aged 15 - 34						12 326	12 326	12 326	12 326	12 326	
Unemployment											
Monthly household income (no. of households)	1, 12										
No income						24 612	24 612	24 612			
R1 - R1 600						28 132	28 132	28 132			
R1 601 - R3 200						2 732	2 732	2 732			
R3 201 - R6 400						999	999	999			
R6 401 - R12 800						859	859	859			
R12 801 - R25 600						591	591	591			
R25 601 - R51 200						230	230	230			
R52 201 - R102 400						36	36	36			
R102 401 - R204 800						21	21	21			
R204 801 - R409 600											
R409 601 - R819 200											
> R819 200											
Poverty profiles (no. of households)											
< R2 050 per household per month	13										
Insert description	2										
Household demographics (000)											
Number of people in municipal area											
Number of poor people in municipal area											
Number of households in municipal area											
Number of poor households in municipal area											
Definition of poor household (R per month)											
Housing statistics											
Formal	3					5 099	5 300				
Informal						419	1 902				
Total number of households						5 458	7 202				
Dwellings provided by municipality	4										
Dwellings provided by provinces											
Dwellings provided by private sector	5										
Total new housing dwellings											
Economic	6										
Inflation/inflation outlook (CPIX)											
Interest rate - borrowing											
Interest rate - investment											
Remuneration increases											
Consumption growth (electricity)											
Consumption growth (water)											
Collection rates	7										
Property tax/service charges											
Rental of facilities & equipment											
Interest - external investments											
Interest - debtors											
Revenue from agency services											

Detail on the provision of municipal services for A10

Total municipal services	Rel.		2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue Framework	
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17
		Household service targets (000)								
		Water:								
		Piped water inside dwelling								
		Piped water inside yard (but not in dwelling)								

KZN227 Richmond Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	37 722	43 415	45 674	74 373	31 162	31 162	31 162	42 000	46 755	48 397
Cash + investments at the yr end less applications - R'000	18(1)b	2	26 850	20 119	24 026	72 010	16 876	16 876	16 876	43 456	31 915	37 007
Cash year end/monthly employee/supplier payments	18(1)b	3	14,0	12,6	12,5	18,4	7,4	7,4	7,4	8,0	8,5	8,3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	10 240	14 128	19 507	15 065	24 710	24 710	24 710	16 108	12 513	9 245
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	28,1%	5,3%	(7,1%)	(3,2%)	(6,0%)	(6,0%)	(6,5%)	(2,1%)	(11,9%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	170,6%	112,5%	77,4%	563,5%	235,7%	235,7%	235,7%	87,0%	99,3%	99,2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	6,0%	43,4%	11,8%	4,7%	4,6%	4,6%	4,6%	10,0%	5,8%	6,1%
Capital payments % of capital expenditure	18(1)c,19	8	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	6,0%	9,1%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	(47,3%)	34,8%	(34,9%)	0,0%	0,0%	0,0%	(16,7%)	2,8%	2,9%
Long term receivables % change - inc/(decr)	18(1)a	12	N.A.	(98,5%)	(100,0%)	0,0%	0,0%	0,0%	0,0%	(100,0%)	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1,6%	1,7%	2,2%	2,8%	2,7%	2,7%	2,7%	2,5%	2,4%	2,3%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	0,0%	9,3%	12,0%	12,0%	0,0%	40,2%	0,0%	0,0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

KZN227 Richmond - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:	1									
Date of valuation:		01/07/2007	01/07/2011	01/07/2011	01/07/2011					
Financial year valuation used		2010/2011	2011/2012	2012/2013	2014/2014			2014/2015		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes					
Implementation time of new valuation roll (mths)		12	48	36	36					
No. of properties	5	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700
No. of sectional title values	5	21	21	21	21	21	21	21	21	21
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	1	1	1	1	1	1	1	1
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-
No. of objections by rate payers		-	-	-	-	-	-	-	-	-
No. of appeals by rate payers		-	-	1	1	1	1	1	1	1
No. of successful objections	8	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	-	-	-	-	-	-	-	-	-
Municipality owned property value (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		NO	NO	NO	NO	NO	NO	NO	NO	NO
Special rating area used? (Y/N)		NO	NO	NO	NO			NO		
Phasing-in properties s21 (number)		NO	NO	NO	NO	NO	NO	NO	NO	NO
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		15	15	15	15			15		
Non-residential prescribed ratio s19? (%)		Yes	Yes	Yes	Yes			Yes		
Rate revenue:										
Rate revenue budget (R'000)	6				#REF!	#REF!	#REF!	10 100	10 500	9 815
Rate revenue expected to collect (R'000)	6				#REF!	#REF!	#REF!	9 090	9 450	8 634
Expected cash collection rate (%)					80,0%	80,0%	80,0%	90,0%	90,0%	90,0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, dlscs (R'000)		-	-	-	-	-	-	-	-	-

References

- All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
- To give effect to rates policy
- Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
- Required to implement new system (FTE)
- Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
- Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
- Included in rate revenue budget
- In favour of the rate-payer

KZN227 Richmond - Supporting Table SA12b Property rates by category (budget year)

[illegible]

Abstract

7. *United Automobiles, Inc., Association of Law Firms, Confidential Paperwork Association*
8. Include notes of additional references, first value greater than third maximum.
9. *Average rate - values in the third, 5th and 10th levels in the third level 0.1000, except in maximum*
10. *Include employee reductions*
11. *At least of the rate pay*
12. *Provide relevant information for relevant companies.*

Classification	Definition	Age	Prevalence description of population	2010-2013	2014-2016	2017-2019	2020-2022	2023-2025	2026-2028	2029-2031	2032-2034	2035-2037	2038-2040	2041-2043	2044-2046	2047-2049	2050-2052	2053-2055	2056-2058	2059-2061	2062-2064	2065-2067	2068-2070	2071-2073	2074-2076	2077-2079	2080-2082	2083-2085	2086-2088	2089-2091	2092-2094	2095-2097	2098-2099	2100-2102	2103-2105	2106-2108	2109-2111	2112-2114	2115-2117	2118-2120	2121-2123	2124-2126	2127-2129	2130-2132	2133-2135	2136-2138	2139-2141	2142-2144	2145-2147	2148-2150	2151-2153	2154-2156	2157-2159	2160-2162	2163-2165	2166-2168	2169-2171	2172-2174	2175-2177	2178-2180	2181-2183	2184-2186	2187-2189	2190-2192	2193-2195	2196-2198	2199-2201	2202-2204	2205-2207	2208-2210	2211-2213	2214-2216	2217-2219	2220-2222	2223-2225	2226-2228	2229-2231	2232-2234	2235-2237	2238-2240	2241-2243	2244-2246	2247-2249	2250-2252	2253-2255	2256-2258	2259-2261	2262-2264	2265-2267	2268-2270	2271-2273	2274-2276	2277-2279	2280-2282	2283-2285	2286-2288	2289-2291	2292-2294	2295-2297	2298-2299	2300-2302	2303-2305	2306-2308	2309-2311	2312-2314	2315-2317	2318-2320	2321-2323	2324-2326	2327-2329	2330-2332	2333-2335	2336-2338	2339-2341	2342-2344	2345-2347	2348-2350	2351-2353	2354-2356	2357-2359	2360-2362	2363-2365	2366-2368	2369-2371	2372-2374	2375-2377	2378-2380	2381-2383	2384-2386	2387-2389	2390-2392	2393-2395	2396-2398	2399-2401	2402-2404	2405-2407	2408-2410	2411-2413	2414-2416	2417-2419	2420-2422	2423-2425	2426-2428	2429-2431	2432-2434	2435-2437	2438-2440	2441-2443	2444-2446	2447-2449	2450-2452	2453-2455	2456-2458	2459-2461	2462-2464	2465-2467	2468-2470	2471-2473	2474-2476	2477-2479	2480-2482	2483-2485	2486-2488	2489-2491	2492-2494	2495-2497	2498-2499	2500-2502	2503-2505	2506-2508	2509-2511	2512-2514	2515-2517	2518-2520	2521-2523	2524-2526	2527-2529	2530-2532	2533-2535	2536-2538	2539-2541	2542-2544	2545-2547	2548-2550	2551-2553	2554-2556	2557-2559	2560-2562	2563-2565	2566-2568	2569-2571	2572-2574	2575-2577	2578-2580	2581-2583	2584-2586	2587-2589	2590-2592	2593-2595	2596-2598	2599-2601	2602-2604	2605-2607	2608-2610	2611-2613	2614-2616	2617-2619	2620-2622	2623-2625	2626-2628	2629-2631	2632-2634	2635-2637	2638-2640	2641-2643	2644-2646	2647-2649	2650-2652	2653-2655	2656-2658	2659-2661	2662-2664	2665-2667	2668-2670	2671-2673	2674-2676	2677-2679	2680-2682	2683-2685	2686-2688	2689-2691	2692-2694	2695-2697	2698-2699	2700-2702	2703-2705	2706-2708	2709-2711	2712-2714	2715-2717	2718-2720	2721-2723	2724-2726	2727-2729	2730-2732	2733-2735	2736-2738	2739-2741	2742-2744	2745-2747	2748-2750	2751-2753	2754-2756	2757-2759	2760-2762	2763-2765	2766-2768	2769-2771	2772-2774	2775-2777	2778-2780	2781-2783	2784-2786	2787-2789	2790-2792	2793-2795	2796-2798	2799-2801	2802-2804	2805-2807	2808-2810	2811-2813	2814-2816	2817-2819	2820-2822	2823-2825	2826-2828	2829-2831	2832-2834	2835-2837	2838-2840	2841-2843	2844-2846	2847-2849	2850-2852	2853-2855	2856-2858	2859-2861	2862-2864	2865-2867	2868-2870	2871-2873	2874-28
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[illegible]

KZN227 Richmond - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % Incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		370,04	384,85	407,93	428,33	428,33	428,33	4,0%	445,46	463,28	463,28
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		30,00	31,80	33,71	33,71	35,73	35,73	6,0%	37,87	40,15	40,15
Other		n/a	n/a	n/a	n/a	n/a	n/a	-	-	-	-
sub-total		400,04	416,65	441,64	462,04	464,06	464,06	4,6%	483,34	503,43	503,43
VAT on Services		4,20	4,45	4,72	4,72	5,00	5,00	0,01	5,30	5,62	5,62
Total large household bill:		404,24	421,10	446,36	466,76	469,07	469,06	4,7%	488,64	509,05	509,05
% increase/decrease			4,2%	6,0%	4,6%	0,5%	(0,0%)		4,2%	4,2%	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		256,19	266,43	282,42	296,54	296,54	296,54	4,0%	308,40	320,74	333,57
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		30,00	31,80	33,71	33,71	35,73	35,73	6,0%	37,87	40,15	42,56
Other		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
sub-total		286,19	298,23	316,13	330,25	332,27	332,27	4,9%	346,28	360,88	376,12
VAT on Services											
Total small household bill:		286,19	298,23	316,13	330,25	332,27	332,27	4,9%	346,28	360,88	376,12
% increase/decrease			4,2%	6,0%	4,5%	0,6%	(0,0%)		4,2%	4,2%	4,2%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		142,33	148,02	156,90	329,49	329,49	329,49	4,0%	342,67	363,23	385,02
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		25,00	25,00	25,00	40,83	40,83	40,83	-	42,46	45,01	47,71
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		30,00	31,80	33,71	33,71	35,73	35,73	4,0%	37,16	39,39	41,75
Other		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
sub-total		197,33	204,82	215,61	404,03	406,05	406,05	4,5%	422,29	447,63	474,49
VAT on Services											
Total small household bill:		197,33	204,82	215,61	404,03	406,05	406,05	4,5%	422,29	447,63	474,49
% increase/decrease			3,8%	5,3%	87,4%	0,5%	(0,0%)		4,0%	6,0%	6,0%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

KZN227 Richmond - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<u>Parent municipality</u>										
Securities - National Government	1									
Listed Corporate Bonds										
Deposits - Bank		36 701	42 576	43 819	73 777	30 507	30 507	42 000	47 000	35 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	36 701	42 576	43 819	73 777	30 507	30 507	42 000	47 000	35 000
<u>Entities</u>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total			-	-	-	-	-	-	-	-
Consolidated total:		36 701	42 576	43 819	73 777	30 507	30 507	42 000	47 000	35 000

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

KZN227 Richmond - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Name of Institution & investment ID	1	Yrs/Months							
<u>Parent municipality</u> Call Account		32 ayd / 3motnh call	32 ayd / 3motnh call	No	Fixed	5.25 % - 6 %	Nil	N/A	30 June 2016
Municipality sub-total									
<u>Entities</u>									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

KZN227 Richmond - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities			21		21	21	21	-	-	-
Municipality sub-total	1	-	21	-	21	21	21	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	21	-	21	21	21	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

KZN227 Richmond - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	-	-	45 232	45 094	45 094	68 579	69 885	72 221
Local Government Equitable Share					41 243	41 243	41 243	54 162	56 174	56 317
Finance Management					1 800	1 775	1 775	1 800	1 825	1 900
Municipal Systems Improvement					934	821	821	670	957	1 033
EPWP Incentive					1 255	1 255	1 255	1 046		
INEP					-			10 000	10 000	12 000
MIG - PMU								901	929	971
Provincial Government:		-	-	-	811	1 350	1 350	1 027	-	-
Provincialisation of Libraries					685	685	685	707		
Community library services grant					126	126	126	170		
Sport and Recreation						116	116	150		
Housing						348	348			
Scholar Patrol Grant						75	75			
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	-	-	-	46 043	46 444	46 444	69 606	69 885	72 221
Capital Transfers and Grants										
National Government:		-	-	-	17 493	17 631	17 631	17 376	17 650	18 450
Municipal Infrastructure Grant (MIG)					17 493	17 493	17 493	17 116	17 650	18 450
Finance Management						25	25			
Municipal Systems Improvement						113	113	260	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	2 250	34	34	-	-	-
Sports and recreation					2 250	34	34			
District Municipality:		-	-	-	-	60	60	-	-	-
UMDM					-	60	60			
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	19 743	17 725	17 725	17 376	17 650	18 450
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	65 786	64 169	64 169	86 982	87 535	90 671

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

KZN227 Richmond - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	45 232	45 094	45 094	68 579	69 885	72 221
Local Government Equitable Share					41 243	41 243	41 243	54 162	56 174	56 317
Finance Management					1 800	1 775	1 775	1 800	1 825	1 900
Municipal Systems Improvement					934	821	821	670	957	1 033
EPWP Incentive					1 255	1 255	1 255	1 048	-	-
INEP					-	-	-	10 000	10 000	12 000
MIG - PMU					-	-	-	901	929	971
Provincial Government:		-	-	-	811	1 350	1 350	1 027	-	-
Provincialisation of Libraries					685	685	685	707	-	-
Community library services grant					126	126	126	170	-	-
Sport and Recreation					-	116	116	150	-	-
Housing					-	348	348	-	-	-
Scholar Patrol Grant					-	75	75	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	-	-	46 043	46 444	46 444	69 606	69 885	72 221
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	17 493	17 631	17 631	17 376	17 650	18 450
Municipal Infrastructure Grant (MIG)					17 493	17 493	17 493	17 116	17 650	18 450
Finance Management					-	25	25	-	-	-
Municipal Systems Improvement					-	113	113	260	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	2 250	34	34	-	-	-
Sports and recreation					2 250	34	34			
District Municipality:		-	-	-	-	60	60	-	-	-
UMDM						60	60			
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	-	-	19 743	17 725	17 725	17 376	17 650	18 450
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	65 786	64 169	64 169	86 982	87 535	90 671

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

KZN227 Richmond - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

KZN227 Richmond - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Insert description</i>	4										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals <i>Insert description</i>	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals <i>Free basic services</i>	5				800	800	800	800	545	554	640
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	800	800	800	800	545	554	640
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	800	800	800	800	545	554	640
TOTAL TRANSFERS AND GRANTS	6	-	-	-	800	800	800	800	545	554	640

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

KZN227 Richmond - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 390	3 477	3 751	4 214	4 214	4 214	4 473	4 741	5 025
Pension and UIF Contributions										
Medical Aid Contributions										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		3 390	3 477	3 751	4 214	4 214	4 214	4 473	4 741	5 025
% Increase	4		2,6%	7,9%	12,4%	-	-	6,1%	6,0%	6,0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 052	2 004		4 313	3 948	3 948	4 459	4 787	5 021
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus					604	552	552	625	625	625
Motor Vehicle Allowance	3							450	450	450
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		3 052	2 004	-	4 917	4 500	4 500	5 544	5 912	6 087
% Increase	4		(34,4%)	(100,0%)	-	(8,5%)	-	23,2%	4,8%	4,8%
Other Municipal Staff										
Basic Salaries and Wages		10 206	13 332	17 613	21 951	15 647	15 647	20 438	21 837	23 413
Pension and UIF Contributions		1 610	2 041	2 487	2 757	2 128	2 128	2 969	2 543	2 785
Medical Aid Contributions		763	912	855	1 254	1 080	1 080	1 637	1 747	1 869
Overtime		394	447	222	171	141	141	125	133	145
Performance Bonus		715	969	1 053	1 642	1 418	1 418	1 697	2 476	2 651
Motor Vehicle Allowance	3	225	705	694	756	1 028	1 028	832	917	1 013
Cellphone Allowance	3	57	104	179	207	192	192	243	280	276
Housing Allowances	3	19	39	36	42	42	42	43	46	49
Other benefits and allowances	3	647	605	439	737	809	809	910	971	1 039
Payments in lieu of leave	3	709	823	909	606	800	800	1 000	1 067	1 142
Long service awards		119	367	245	200	300	300	400	427	457
Post-retirement benefit obligations	6	1 447	1 676	135	1 100	1 322	1 322	1 300	1 387	1 484
Sub Total - Other Municipal Staff		16 974	22 013	24 859	31 027	24 918	24 918	31 693	33 813	36 302
% Increase	4		29,7%	12,9%	24,8%	(19,7%)	-	23,7%	5,6%	6,9%
Total Parent Municipality		23 416	27 493	28 610	40 158	33 632	33 632	41 610	44 366	47 425
% Increase			17,4%	4,1%	40,4%	(16,3%)	-	23,7%	5,6%	6,9%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		23 416	27 493	28 610	40 158	33 632	33 632	41 610	44 366	47 425
% Increase	4		17,4%	4,1%	40,4%	(16,3%)	-	23,7%	5,6%	6,9%
TOTAL MANAGERS AND STAFF	5,7	20 026	24 016	24 859	35 944	29 418	29 418	37 137	39 625	42 389

References

1. Include "loans and advances" where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C: Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D: The original budget approved by council for the budget year.
- E: The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F: An estimate of final actual amounts (as audited) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G: The amount to be appropriated for the budget year.
- H and I: The indicative projection

KZN227 Richmond - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

KZN227 Richmond - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			14		14	14		14			14
Board Members of municipal entities		4									
Municipal employees											
Municipal Manager and Senior Managers		5									
Other Managers		3	5		5	5		5			5
Professionals		7	6	6		6	6		6	6	
Finance			23	23	-	25	25	-	31	31	-
Spatial/town planning			3	3		3	3		5	5	
Information Technology			2	2		2	2		3	3	
Roads			3	3		3	3		3	3	
Electricity											
Water											
Sanitation											
Refuse											
Other			15	15		17	17		20	20	
Technicians			35	31	4	35	31	4	31	31	-
Finance			9	5	4	9	5	4	5	5	
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse			5	5		5	5		5	5	
Other			21	21		21	21		21	21	
Clerks (Clerical and administrative)			10	5	5	10	10		11	11	
Service and sales workers			9		9	9	9		10	10	
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators			12	12		14	14		14	14	
Elementary Occupations			41	41		48	48		48	48	
TOTAL PERSONNEL NUMBERS		9	155	118	37	166	143	23	151	151	19
% increase						7,1%	21,2%	(37,8%)	(9,0%)	5,6%	(17,4%)
Total municipal employees headcount		6, 10									
Finance personnel headcount		8, 10	14	9	5	14	9	6	14	14	6
Human Resources personnel headcount		8, 10	2	2		2	2		2	2	

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

KZN227 Richmond - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description		Ref	Budget Year 2015/16											Medium Term Revenue and Expenditure Framework			
			July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																	
Revenue By Source																	
Property rates				6 000	444	444	444	444	444	444	444	444	100	10 100	10 500	9 815	
Property rates - penalties & collection charges		25	25	25	25	25	25	25	25	25	25	25	25	300	318	337	
Service charges - electricity revenue													-	-	-	-	
Service charges - water revenue													-	-	-	-	
Service charges - sanitation revenue													-	-	-	-	
Service charges - refuse revenue		38	38	38	38	38	38	38	38	38	38	38	38	450	450	450	
Service charges - other													-	-	-	-	
Rental of facilities and equipment		231	231	231	231	231	231	231	231	231	231	231	231	2 772	3 049	3 354	
Interest earned - external investments		208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 650	2 800	
Interest earned - outstanding debtors		9	9	9	9	9	9	9	9	9	9	9	9	105	111	118	
Dividends received													-	-	-	-	
Fines			10			10		10		10		10	3	53	53	53	
Licences and permits		57	57	57	57	57	57	57	57	57	57	57	57	686	686	686	
Agency services		47	47	47	47	47	47	47	47	47	47	47	47	569	626	668	
Transfers recognised - operational		18 882	3 653	3 653	3 653	11 000	3 653	3 653	3 653	10 500	3 653	3 653	(0)	69 608	69 885	72 221	
Other revenue		99	99	99	99	99	99	99	99	99	99	99	99	1 190	1 161	149	
Gains on disposal of PPE													-	-	-	-	
Total Revenue (excluding capital transfers and contribution)			19 596	10 377	4 812	4 812	12 169	4 812	4 822	4 812	11 669	4 812	4 822	815	88 329	89 488	90 670
Expenditure By Type																	
Employee related costs		2 794	2 794	2 794	2 794	5 013	2 794	2 794	2 794	2 794	2 794	2 794	4 185	37 137	39 625	42 399	
Remuneration of councillors		373	373	373	373	373	373	373	373	373	373	373	373	4 473	4 741	5 026	
Debt impairment							300						350	1 085	650	650	
Depreciation & asset impairment		658	658	658	658	658	658	658	658	658	658	658	658	7 899	8 688	9 557	
Finance charges		15	15	15	15	15	15	15	15	15	15	15	15	175	186	197	
Bulk purchases													-	-	-	-	
Other materials													-	-	-	-	
Contracted services		580	580	580	580	580	580	580	580	580	580	580	1 110	7 489	7 963	8 759	
Transfers and grants		45	45	45	45	45	45	45	45	45	45	45	46	545	554	640	
Other expenditure		2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	258	30 794	32 218	32 647	
Loss on disposal of PPE													-	-	-	-	
Total Expenditure			7 241	7 241	7 241	9 460	7 541	7 241	7 241	7 241	7 241	7 591	7 079	89 597	94 625	99 874	
Surplus/(Deficit)			12 356	3 137	(2 429)	(2 429)	2 709	(2 729)	(2 419)	(2 429)	4 428	(2 429)	(2 769)	(6 264)	(1 268)	(5 137)	(9 205)
Transfers recognised - capital		1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	17 376	17 650	18 450	
Contributions recognised - capital														-	-	-	
Contributed assets														-	-	-	
Surplus/(Deficit) after capital transfers & contributions			13 804	4 585	(981)	(981)	4 157	(1 281)	(971)	(981)	5 876	(981)	(1 321)	(4 815)	16 108	12 513	9 245
Taxation														-	-	-	
Attributable to minorities														-	-	-	
Share of surplus/ (deficit) of associate														-	-	-	
Surplus/(Deficit)		1	13 804	4 585	(981)	(981)	4 157	(1 281)	(971)	(981)	5 876	(981)	(1 321)	(4 815)	16 108	12 513	9 245

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN227 Richmond - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
Revenue by Vote																
Vote 1 - Executive & Council		1 364				1 818				1 364		-		4 545	4 752	4 963
Vote 2 - Finance & Admin		25 085	1 000	1 000	1 000	15 000	1 000	1 000	1 000	15 000	1 000	1 000	(1 204)	61 881	60 750	60 023
Vote 3 - Planning & Development		2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	29 957	31 754	33 659
Vote 4 - Community & Social Services		197	197	197	197	197	197	197	197	197	197	197	197	2 368	2 510	2 661
Vote 5 - Community & Social Services																
Vote 6 - Public Safety		61	61	61	61	61	61	61	61	61	61	61	61	730	774	820
Vote 7 - Sport & Recreation		176	176	176	176	176	176	176	176	176	176	176	176	2 107	2 233	2 367
Vote 8 - Waste Management		104	104	104	104	104	104	104	104	104	104	104	2 407	3 548	3 761	3 987
Vote 9 - Roads Transport		47	47	47	47	47	47	47	47	47	47	47	47	569	603	639
Vote 10 -																
Vote 11 -																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Revenue by Vote		29 530	4 081	4 081	4 081	19 899	4 081	4 081	4 081	19 445	4 081	4 081	4 180	105 705	107 138	109 120
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		862	862	862	862	862	862	862	862	862	862	862	862	10 340	10 961	11 618
Vote 2 - Finance & Admin		1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	20 270	21 437	22 626
Vote 3 - Planning & Development		1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	19 903	20 798	21 715
Vote 4 - Community & Social Services		983	983	983	983	983	983	983	983	983	983	983	983	11 799	12 507	13 258
Vote 5 - Community & Social Services		112	112	112	112	112	112	112	112	112	112	112	112	1 345	1 426	1 511
Vote 6 - Public Safety		562	562	562	562	562	562	562	562	562	562	562	562	6 748	7 153	7 582
Vote 7 - Sport & Recreation		435	435	435	435	435	435	435	435	435	435	435	435	5 224	5 537	5 869
Vote 8 - Waste Management		296	296	296	296	296	296	296	296	296	296	296	296	3 548	3 761	3 987
Vote 9 - Roads Transport		868	868	868	868	868	868	868	868	868	868	868	868	10 419	11 045	11 707
Vote 10 -																
Vote 11 -																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Expenditure by Vote		7 466	7 466	7 466	7 466	7 486	7 466	7 466	7 466	7 466	7 466	7 466	7 466	89 597	94 625	99 874
Surplus/(Deficit) before assoc.		22 063	(3 385)	(3 385)	(3 385)	12 433	(3 385)	(3 385)	(3 385)	11 978	(3 385)	(3 385)	(3 286)	16 108	12 513	9 245
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	22 063	(3 385)	(3 385)	(3 385)	12 433	(3 385)	(3 385)	(3 385)	11 978	(3 385)	(3 385)	(3 286)	16 108	12 513	9 245

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN227 Richmond - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																
Governance and administration		26 449	1 000	1 990	1 000	16 818	1 000	1 000	1 000	16 364	1 000	1 000	(2 194)	66 426	66 502	64 986
Executive and council		1 364	-	-	-	1 818	-	-	-	1 364	-	-	-	4 545	4 752	4 963
Budget and treasury office		25 085	1 000	1 000	1 000	15 000	1 000	1 000	1 000	15 000	1 000	1 000	(2 194)	60 891	59 701	58 911
Corporate services				980									-	990	1 049	1 112
Community and public safety		434	434	434	434	434	434	434	434	434	434	434	434	5 205	5 517	5 848
Community and social services		197	197	197	197	197	197	197	197	197	197	197	197	2 368	2 510	2 661
Sport and recreation		176	176	176	176	176	176	176	176	176	176	176	176	2 107	2 233	2 367
Public safety		61	61	61	61	61	61	61	61	61	61	61	61	730	774	820
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		2 544	2 544	2 544	2 544	2 544	2 544	2 544	2 544	2 544	2 544	2 544	2 543	30 525	32 357	34 298
Planning and development		2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	29 957	31 754	33 659
Road transport		47	47	47	47	47	47	47	47	47	47	47	47	569	603	639
Environmental protection													-	-	-	-
Trading services		104	104	104	104	104	104	104	104	104	104	104	2 407	3 548	3 761	3 987
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management		104	104	104	104	104	104	104	104	104	104	104	2 407	3 548	3 761	3 987
Other													-	-	-	-
Total Revenue - Standard		29 530	4 081	5 071	4 081	19 899	4 081	4 081	4 081	19 446	4 081	4 081	3 190	105 705	107 138	109 120
Expenditure - Standard																
Governance and administration		2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	30 610	32 398	34 245
Executive and council		862	862	862	862	862	862	862	862	862	862	862	862	10 340	10 961	11 618
Budget and treasury office		1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	12 827	13 548	14 264
Corporate services		620	620	620	620	620	620	620	620	620	620	620	620	7 443	7 889	8 363
Community and public safety		2 093	2 093	2 093	2 093	2 093	2 093	2 093	2 093	2 093	2 093	2 093	2 093	25 116	26 623	28 220
Community and social services		1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	13 144	13 933	14 769
Sport and recreation		435	435	435	435	435	435	435	435	435	435	435	435	5 224	5 537	5 869
Public safety		562	562	562	562	562	562	562	562	562	562	562	562	6 748	7 153	7 582
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	30 322	31 843	33 422
Planning and development		1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	19 903	20 798	21 715
Road transport		868	868	868	868	868	868	868	868	868	868	868	868	10 419	11 045	11 707
Environmental protection													-	-	-	-
Trading services		296	296	296	296	296	296	296	296	296	296	296	296	3 548	3 761	3 987
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management		296	296	296	296	296	296	296	296	296	296	296	296	3 548	3 761	3 987
Other													-	-	-	-
Total Expenditure - Standard		7 466	7 466	7 466	7 466	7 466	7 466	7 466	7 466	7 466	7 466	7 466	7 466	89 597	94 625	99 874
Surplus/(Deficit) before assoc.		22 063	(3 385)	(2 395)	(3 385)	12 433	(3 385)	(3 385)	(3 385)	11 978	(3 385)	(3 385)	(4 276)	16 108	12 513	9 245
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	22 063	(3 385)	(2 395)	(3 385)	12 433	(3 385)	(3 385)	(3 385)	11 978	(3 385)	(3 385)	(4 276)	16 108	12 513	9 245

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN227 Richmond - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description R thousand	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive & Council														-	-	-
Vote 2 - Finance & Admin														-	-	-
Vote 3 - Planning & Development														-	-	-
Vote 4 - Community & Social Services														-	-	-
Vote 5 - Community & Social Services														-	-	-
Vote 6 - Public Safety														-	-	-
Vote 7 - Sport & Recreation														-	-	-
Vote 8 - Waste Management														-	-	-
Vote 9 - Roads Transport														-	-	-
Vote 10 -														-	-	-
Vote 11 -														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive & Council		-	100	100	100	-	-	-	-	-	-	-	(200)	100	-	-
Vote 2 - Finance & Admin		-	150	50	58	100	-	-	-	-	-	-	(15)	343	-	-
Vote 3 - Planning & Development		-	50	50	30	-	-	-	-	-	-	-	-	130	-	-
Vote 4 - Community & Social Services		-	150	50	181	100	100	-	-	-	-	-	-	581	-	-
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	150	150	134	-	-	-	-	-	-	-	200	634	-	-
Vote 7 - Sport & Recreation		-	-	-	-	-	-	-	-	500	500	226	0	1 226	1 256	-
Vote 8 - Waste Management		-	-	300	-	-	-	-	-	-	-	-	-	300	-	-
Vote 9 - Roads Transport		-	2 254	2 254	2 254	2 254	2 254	2 254	2 254	2 254	2 254	2 254	-	22 537	16 394	18 450
Vote 10 -														-	-	-
Vote 11 -														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital single-year expenditure sub-total	2	-	2 854	2 954	2 757	2 454	2 354	2 254	2 254	2 754	2 754	2 480	(15)	25 851	17 650	18 450
Total Capital Expenditure	2	-	2 854	2 954	2 757	2 454	2 354	2 254	2 254	2 754	2 754	2 480	(15)	25 851	17 650	18 450

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

KZN227 Richmond - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		-	250	150	158	100	-	-	-	-	-	-	(215)	443	-	-
Executive and council			100	100	100								(200)	100	-	-
Budget and treasury office													-	-	-	-
Corporate services			150	50	58	100							(15)	343	-	-
<i>Community and public safety</i>		-	300	200	315	100	100	-	-	500	500	354	72	2 441	1 256	-
Community and social services			150	50	181	100	100						-	581	-	-
Sport and recreation										500	500	354	(128)	1 226	1 256	-
Public safety			150	150	134								200	634	-	-
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		-	2 304	2 304	2 284	2 254	2 254	2 254	2 254	2 254	2 254	2 254	-	22 667	16 394	18 450
Planning and development			50	50	30								-	130	-	-
Road transport			2 254	2 254	2 254	2 254	2 254	2 254	2 254	2 254	2 254	2 254	-	22 537	16 394	18 450
Environmental protection													-	-	-	-
<i>Trading services</i>		-	-	300	-	-	-	-	-	-	-	-	-	300	-	-
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management				300									-	300	-	-
<i>Other</i>													-	-	-	-
Total Capital Expenditure - Standard	2	-	2 854	2 954	2 757	2 454	2 354	2 254	2 254	2 754	2 754	2 608	(143)	25 851	17 650	18 450
Funded by:																
National Government			2 254	2 404	1 400	1 450	1 400	1 500	1 500	1 500	1 500	1 500	968	17 376	17 650	18 450
Provincial Government													-	-	-	-

KZN227 Richmond - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Cash Receipts By Source															
Property rates		900	900	900	900	900	900	900	900	900	900	90	9 090	10 500	9 815
Property rates - penalties & collection charges	20	20	20	20	20	25	25	25	25	25	25	20	270	318	337
Service charges - electricity revenue												-	-	-	-
Service charges - water revenue												-	-	-	-
Service charges - sanitation revenue												-	-	-	-
Service charges - refuse revenue	34	34	34	34	34	34	34	34	34	34	34	34	405	450	450
Service charges - other												-	-	-	-
Rental of facilities and equipment	185	254	279	-	-	-	-	-	-	-	-	1 499	2 217	3 049	3 354
Interest earned - external investments	208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 650	2 800
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	111	118
Dividends received												-	-	-	-
Fines		10	-	-	10	-	10	-	10	-	10	(3)	47	53	53
Licences and permits	51	57	57	-	-	-	-	-	-	-	-	451	617	686	686
Agency services	43	52	57	-	-	-	-	-	-	-	-	360	512	626	688
Transfer receipts - operational	18 882	3 653	3 653	3 653	11 000	3 653	3 653	3 653	10 500	3 653	3 653	(0)	69 606	69 885	72 221
Other revenue												952	952	1 161	149
Cash Receipts by Source	19 423	5 188	5 209	4 815	12 172	4 820	4 830	4 820	11 677	4 820	4 830	3 611	86 216	89 488	90 670
Other Cash Flows by Source															
Transfer receipts - capital	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	17 376	17 650	18 450
Contributions recognised - capital & Contributed assets												-	-	-	-
Proceeds on disposal of PPE												-	-	-	-
Short term loans												-	-	-	-
Borrowing long term/refinancing												-	-	-	-
Increase (decrease) in consumer deposits												-	-	-	-
Decrease (Increase) in non-current debtors												-	-	-	-
Decrease (increase) other non-current receivables												-	-	-	-
Decrease (increase) in non-current investments												13 164	13 164	-	-
Total Cash Receipts by Source	20 871	6 636	6 657	6 263	13 620	6 268	6 278	6 268	13 125	6 268	6 278	18 223	116 756	107 138	109 120
Cash Payments by Type															
Employee related costs	2 794	2 794	2 794	2 794	5 013	2 794	2 794	2 794	2 794	2 794	2 794	4 185	37 137	39 625	42 399
Remuneration of councillors	373	373	373	373	373	373	373	373	373	373	373	373	4 473	4 741	5 026
Finance charges	15	15	15	15	15	15	15	15	15	15	15	15	175	186	197
Bulk purchases - Electricity												-	-	-	-
Bulk purchases - Water & Sewer												-	-	-	-
Other materials												-	-	-	-
Contracted services	580	580	580	580	580	580	580	580	580	580	580	1 110	7 489	7 963	8 759
Transfers and grants - other municipalities												-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	258	30 794	32 218	32 647
Cash Payments by Type	6 537	6 537	6 537	6 537	8 756	6 537	6 537	6 537	6 537	6 537	6 537	5 940	80 068	84 733	89 028
Other Cash Flows/Payments by Type															
Capital assets	-	2 854	2 954	2 757	2 454	2 354	2 254	2 254	2 754	2 754	2 480	(15)	25 851	17 650	18 450
Repayment of borrowing												-	-	-	-
Other Cash Flows/Payments												-	-	-	-
Total Cash Payments by Type	6 537	9 391	9 491	9 294	11 210	8 891	8 791	8 791	9 291	9 291	9 017	5 925	105 918	102 383	107 478
NET INCREASE/(DECREASE) IN CASH HELD	14 334	(2 754)	(2 834)	(3 031)	2 410	(2 623)	(2 513)	(2 523)	3 834	(3 023)	(2 739)	12 299	10 838	4 755	1 642
Cash/cash equivalents at the month/year begin:	31 182	45 496	42 741	39 907	36 877	39 287	36 664	34 151	31 628	35 463	32 440	29 701	31 182	42 000	46 755
Cash/cash equivalents at the month/year end:	45 496	42 741	39 907	36 877	39 287	36 664	34 151	31 628	35 463	32 440	29 701	42 000	42 000	46 755	48 397

KZN227 Richmond - NOT REQUIRED - municipality does not have entities

[illegible]

KZN227 Richmond - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
N/A					

References

1. Total agreement period from commencement until and
2. Annual value

KZN227 Richmond - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
		Total	Original Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Indwe Risk Services		300	300	300										900
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		300	300	300	-	-	-	-	-	-	-	-	-	900
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		300	300	300	-	-	-	-	-	-	-	-	-	900
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA 633)

KZN227 Richmond - Supporting Table SA34a Capital expenditure on new assets by asset class

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure			9 380	17 034	21 140	16 618	25 885	25 885	8 271	16 394	18 450	
Infrastructure - Road transport			6 523	16 388	21 140	16 618	17 585	17 585	8 271	16 394	18 450	
Roads, Pavements & Bridges			6 523	16 388	21 140	16 618	17 585	17 585	8 271	16 394	18 450	
Storm water												
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-	
Generation												
Transmission & Reticulation												
Street Lighting												
Infrastructure - Water			-	-	-	-	-	-	-	-	-	
Dams & Reservoirs												
Water purification												
Reticulation												
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	
Reticulation												
Sewerage purification												
Infrastructure - Other			2 857	646	-	-	8 300	8 300	-	-	-	
Waste Management												
Transportation												
Gas												
Other			2 857	646	-	-	8 300	8 300	-	-	-	
Community			2 404	2 071	-	2 250	1 200	1 200	1 854	1 256	-	
Parks & gardens												
Sportsfields & stadia			2 404	2 071	-	2 250	-	-	1 244	1 256	-	
Swimming pools												
Community halls							1 200	1 200	510			
Libraries												
Recreational facilities												
Fire, safety & emergency												
Security and policing												
Buses												
Clinics												
Museums & Art Galleries												
Cemeteries												
Social rental housing												
Other									100			
Heritage assets			-	-	-	-	-	-	-	-	-	
Buildings												
Other												
Investment properties			-	-	-	-	-	-	-	-	-	
Housing development												
Other												
Other assets			3 680	1 977	-	631	2 907	2 907	5 325	-	-	
General vehicles									3 885			
Specialised vehicles			-	-	-	3	837	837	-	-	-	
Plant & equipment			2 753	1 759		254	338	338	180			
Computers - hardware/equipment			376	108			164	164	345			
Furniture and other office equipment			551	110		159	829	629	316			
Abattoirs							-	-				
Markets							-	-				
Civic Land and Buildings							-	-				
Other Buildings						200	299	299				
Other Land							-	-				
Surplus Assets - (Investment or Inventory)							-	-				
Other						15	640	640	600			
Agricultural assets			-	-	-	-	-	-	-	-	-	
List sub-class												
Biological assets			-	-	-	-	-	-	-	-	-	
List sub-class												
Intangibles			-	-	-	-	-	-	-	-	-	
Computers - software & programming												
Other (list sub-class)												
Total Capital Expenditure on new assets			1	15 464	21 082	21 140	19 499	29 991	29 991	15 451	17 650	18 450
Specialised vehicles				-	-	-	3	837	837	-	-	-
Refuse							3	837	837			
Fire												
Conservancy												
Ambulances												

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

KZN227 Richmond - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget
R thousand	1					
Capital expenditure on renewal of existing assets by Asset Class/Sub-class						
Infrastructure		-	-	-	2 000	4 100
Infrastructure - Road transport		-	-	-	2 000	4 100
Roads, Pavements & Bridges					2 000	4 100
Storm water						
Infrastructure - Electricity		-	-	-	-	-
Generation						
Transmission & Reticulation						
Street Lighting						
Infrastructure - Water		-	-	-	-	-
Dams & Reservoirs						
Water purification						
Reticulation						
Infrastructure - Sanitation		-	-	-	-	-
Reticulation						
Sewerage purification						
Infrastructure - Other		-	-	-	-	-
Waste Management						
Transportation	2					
Gas						
Other	3					
Community		-	-	-	-	-
Parks & gardens						
Sportsfields & stadia						
Swimming pools						
Community halls						
Libraries						
Recreational facilities						
Fire, safety & emergency						
Security and policing						
Buses	7					
Clinics						
Museums & Art Galleries						
Cemeteries						
Social rental housing	8					
Other						
Heritage assets		-	-	-	-	-
Buildings						
Other	9					
Investment properties		-	-	-	-	-
Housing development						
Other						
Other assets		-	-	-	-	-
General vehicles						
Specialised vehicles	10	-	-	-	-	-
Plant & equipment						
Computers - hardware/equipment						
Furniture and other office equipment						
Abattoirs						

[illegible]

KZN227 Richmond - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure			1 391	1 768	1 676	1 931	1 875	1 875
Infrastructure - Road transport			1 391	1 768	1 676	1 931	1 875	1 875
Roads, Pavements & Bridges			1 391	1 768	1 676	1 931	1 875	1 875
Storm water								
Infrastructure - Electricity			-	-	-	-	-	-
Generation								
Transmission & Reticulation								
Street Lighting								
Infrastructure - Water			-	-	-	-	-	-
Dams & Reservoirs								
Water purification								
Reticulation								
Infrastructure - Sanitation			-	-	-	-	-	-
Reticulation								
Sewerage purification								
Infrastructure - Other			-	-	-	-	-	-
Waste Management			-	-	-	-	-	-
Transportation		2						
Gas								
Other		3						
Community			-	-	-	-	-	-
Parks & gardens								
Sportsfields & stadia								
Swimming pools								
Community halls								
Libraries								
Recreational facilities								
Fire, safety & emergency								
Security and policing								
Buses		7						
Clinics								
Museums & Art Galleries								
Cemeteries								
Social rental housing		8						
Other								
Heritage assets			-	-	-	-	-	-
Buildings								
Other		9						
Investment properties			-	-	-	-	-	-
Housing development								
Other								
Other assets			-	-	907	1 276	1 161	1 161
General vehicles					290	485	360	360
Specialised vehicles		10	-	-	88	50	210	210

[illegible]

KZN227 Richmond - Supporting Table SA34d Depreciation by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
R thousand	1						
<u>Depreciation by Asset Class/Sub-class</u>							
<u>Infrastructure</u>		2 008	2 410	4 276	4 123	5 155	5 155
Infrastructure - Road transport		1 902	2 293	4 148	4 000	5 032	5 032
Roads, Pavements & Bridges		1 902	2 293	4 148	4 000	5 032	5 032
Storm water							
Infrastructure - Electricity		-	-	-	-	-	-
Generation							
Transmission & Reticulation							
Street Lighting							
Infrastructure - Water		-	-	-	-	-	-
Dams & Reservoirs							
Water purification							
Reticulation							
Infrastructure - Sanitation		-	-	-	-	-	-
Reticulation							
Sewerage purification							
Infrastructure - Other		108	117	128	123	123	123
Waste Management		61	67	74	70	70	70
Transportation	2						
Gas							
Other	3	45	50	55	53	53	53
<u>Community</u>		-	-	-	-	-	-
Parks & gardens							
Sportsfields & stadia							
Swimming pools							
Community halls							
Libraries							
Recreational facilities							
Fire, safety & emergency							
Security and policing							
Buses	7						
Clinics							
Museums & Art Galleries							
Cemeteries							
Social rental housing	8						
Other							
<u>Heritage assets</u>		-	-	-	-	-	-
Buildings							
Other	9						
<u>Investment properties</u>		-	-	-	-	-	-
Housing development							
Other							
<u>Other assets</u>		1 724	1 896	2 086	2 026	2 026	2 026
General vehicles		353	388	427	488	488	486
Specialised vehicles	10	25	28	30	25	25	25

2015/16 Medium Term Revenue & Expenditure Framework		
Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
5 671	6 233	6 852
5 535	6 089	6 698
5 535	6 089	6 698
-	-	-
-	-	-
-	-	-
-	-	-
135	145	155
77	82	88
58	62	67
-	-	-
-	-	-
-	-	-
-	-	-
2 229	2 455	2 704
537	574	632
28	29	31

KZN227 Richmond - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive & Council		100	-	-				
Vote 2 - Finance & Admin		343	-	-				
Vote 3 - Planning & Development		130	-	-				
Vote 4 - Community & Social Services		581	-	-				
Vote 5 - Community & Social Services		-	-	-				
Vote 6 - Public Safety		634	-	-				
Vote 7 - Sport & Recreation		1 226	1 256	-				
Vote 8 - Waste Management		300	-	-				
Vote 9 - Roads Transport		22 537	16 394	18 450				
Vote 10 -		-	-	-				
Vote 11 -		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		25 851	17 650	18 450	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive & Council		10 340	10 961	11 618				
Vote 2 - Finance & Admin		20 270	21 437	22 626				
Vote 3 - Planning & Development		19 903	20 798	21 715				
Vote 4 - Community & Social Services		13 144	13 933	14 769				
Vote 5 - Community & Social Services		-	-	-				
Vote 6 - Public Safety		6 748	7 153	7 582				
Vote 7 - Sport & Recreation		5 224	5 537	5 869				
Vote 8 - Waste Management		3 548	3 761	3 987				
Vote 9 - Roads Transport		10 419	11 045	11 707				
Vote 10 -								
Vote 11 -								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		89 597	94 625	99 874	-	-	-	-
Future revenue by source	3							
Property rates		10 100	10 500	9 815				
Property rates - penalties & collection charges		300	318	337				
Service charges - electricity revenue		-	-	-				
Service charges - water revenue		-	-	-				
Service charges - sanitation revenue		-	-	-				
Service charges - refuse revenue		450	450	450				
Service charges - other		-	-	-				
Rental of facilities and equipment		2 772	3 049	3 354				
Interest earned - external investments		2 500	2 650	2 800				
other		72 207	72 521	73 914				
Total future revenue		88 329	89 488	90 670	-	-	-	-
Net Financial Implications		27 119	22 787	27 655	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

KZN227 Richmond - Supporting Table SA35 Detailed capital budget

Municipal Value/Capital project	R#	Program/Project description	Project number	IP Code	Individually Approved (Traffic)	Asset Class	Asset Sub-Class	GPG co-ordinates	Total Project Estimate	Prior year addresses			2019/20 Medium Term Revenue & Expenditure Framework			Project Information	
										Audited Outcome 2019/20	Current Year 2019/20 Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year 2019/20	Budget Year +1 2020/21	West location	New or renewal
It thousand	6			2	0	3	3	5									
Parent responsibility		Use of capital projects proposed by Municipal Rate															
Executive and Council Finance and Admin	2	Communications equipment	002	002	No	Other	Armature and other office equipment	29 52716 0520 6719 15			54	250					
	3	Office Furniture	003	003	No	Other	Armature and other office equipment	29 52716 0520 6719 15			122	511					
		Laptop Computer	004	004	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
		Tools	005	005	No	Other	Other	29 52716 0520 6719 15									
		Access controlled door	006	006	No	Other	Other buildings	29 52716 0520 6719 15									
		Access to reception area	007	007	No	Other	Armature and other office equipment	29 52716 0520 6719 15									
		Digital attendance records	008	008	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
		Wireless links to testing ground	009	009	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
		Calling for training or	010	010	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
		Generator	011	011	No	Other	Other	29 52716 0520 6719 15									
Community & Social Services	012	Laptop Computer	012	012	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	013	Choirity	013	013	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	014	Concrete Pallets	014	014	No	Other	General vehicles	29 52716 0520 6719 15									
	015	Strommets Trucks	015	015	No	Community	Community vans	29 52716 0520 6719 15									
	016	Remediation to AGNC Hall	016	016	No	Community	Community vans	29 52716 0520 6719 15									
	017	Laptop - Laptop	017	017	No	Community	Community vans	29 52716 0520 6719 15									
	018	Generator	018	018	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	019	Sole chairs	019	019	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	020	Chair restorations	020	020	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	021	Desktop computer	021	021	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
Public Safety	022	Chewing system	022	022	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	023	Other items	023	023	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	024	Play centres	024	024	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	025	Desktop colour printer	025	025	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	026	CCTV cameras	026	026	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	027	Truck	027	027	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	028	Truck	028	028	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	029	Truck	029	029	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	030	Truck	030	030	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	031	Truck	031	031	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
Roads Transport	032	Truck	032	032	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	033	Truck	033	033	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	034	Truck	034	034	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	035	Truck	035	035	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	036	Truck	036	036	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	037	Truck	037	037	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	038	Truck	038	038	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	039	Truck	039	039	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	040	Truck	040	040	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	041	Truck	041	041	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
Sport & Recreation	042	Truck	042	042	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	043	Truck	043	043	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	044	Truck	044	044	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	045	Truck	045	045	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	046	Truck	046	046	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	047	Truck	047	047	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	048	Truck	048	048	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	049	Truck	049	049	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	050	Truck	050	050	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	051	Truck	051	051	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
Planning & Development	052	Truck	052	052	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	053	Truck	053	053	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	054	Truck	054	054	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	055	Truck	055	055	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	056	Truck	056	056	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	057	Truck	057	057	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	058	Truck	058	058	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	059	Truck	059	059	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	060	Truck	060	060	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	061	Truck	061	061	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
Waste Management	062	Truck	062	062	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	063	Truck	063	063	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	064	Truck	064	064	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	065	Truck	065	065	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	066	Truck	066	066	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	067	Truck	067	067	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	068	Truck	068	068	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	069	Truck	069	069	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	070	Truck	070	070	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	071	Truck	071	071	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
Parent Capital expenditure	072	Truck	072	072	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	073	Truck	073	073	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	074	Truck	074	074	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	075	Truck	075	075	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	076	Truck	076	076	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	077	Truck	077	077	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	078	Truck	078	078	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	079	Truck	079	079	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	080	Truck	080	080	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	081	Truck	081	081	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
Endnote: Use of capital projects proposed by Endy N/A	082	Truck	082	082	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	083	Truck	083	083	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	084	Truck	084	084	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	085	Truck	085	085	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	086	Truck	086	086	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	087	Truck	087	087	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	088	Truck	088	088	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	089	Truck	089	089	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	090	Truck	090	090	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	091	Truck	091	091	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
Endnote: Capital expenditure Use of capital expenditure	092	Truck	092	092	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	093	Truck	093	093	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	094	Truck	094	094	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	095	Truck	095	095	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	096	Truck	096	096	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	097	Truck	097	097	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	098	Truck	098	098	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	099	Truck	099	099	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	100	Truck	100	100	No	Other	Computers - business/equipment	29 52716 0520 6719 15									
	101	Truck	101	101	No	Other	Computers - business/equipment	29 52716 0520 6719 15									

1. Must reconcile with Budgeted Capital Expenditure

2. Als der Tablet SAG

3. As per Table SA3M

2. *Propheta* (1871) Moore

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KZN227 Richmond - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand							Year					
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
Nil												
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name N/A												

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. As per Table SA34

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Mayor, Members of the Executive Committee, Municipal Manager and senior officials of the municipality. The primary aim of the Budget Steering Committee is to ensure:-

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2014) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required budget time schedule on 30 August 2014.

Key dates applicable to the process were:-

- **August 2014** - Based on the financial statements, previous year's performance review, determine the financial position of the municipality and assess its financial capacity and potential impacts on future strategies and budgets;
- **November 2014** – Assess impacts on tariffs and user charges;
- **January 2015** – Initiate the strategic plan, IDP and budget consultation with the community to update the community needs analysis and obtain feedback on results of previous years-outputs, outcomes and evaluation of performance. Meetings were only held in 5 of the seven wards due to the resignation of ward Councillors; Assess mid-year review of previous year's budget for impact on budgets for the next three years. Council considered the 2014/2015 Mid-year review;
- **February 2015** – Budget steering committee to review Mid-Year budget and finalise Adjustment Budget. Inputs of Provincial Treasury considered in finalisation;
- **March 2015** – Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines.

Budget Steering committee meeting held to consider the multi year proposals for endorsement;

- **26 March 2015** - Tabling in council of the Draft 2015/2016 IDP and 2015/2016 MTREF for public consultation;
- **April 2015** – The Draft Budget and IDP 2015/2016 was advertised in the Natal Witness and Ilanga;

Budget Izimbizo's held in the wards as listed hereunder:

Ward	Date	Venue	Comment
1	14/04/2015	Agricultural Hall	Meeting was well attended
2	12/04/2015	Slahla Hall	Meeting was well attended
3	19/04/2015	Tsongeni Hall	Meeting was well attended
4	19/04/2015	Argossy Hall	Meeting was well attended
5	15/04/2015	Inhlazuka Thusong Centre Mpofana Hall	Meetings were well attended
6	16/04/2015	Smozomeni Hall	Did not take place
7	09/04/2015	Magoda Hall	Meeting well attended

- **04-05 May 2015** – Closing date for written comments;
- **12-13 May 2015** - Budget Steering Committee meetings held; Bilateral meetings held with Provincial Treasury to discuss first draft of the Budget 2015/2016 – Comments received from Provincial Treasury;
- **14 – 22 May 2015** - Finalisation of the MTREF and Budget documents;
- **28 May 2015** – Tabling of the 2015/2016 MTREF before council for consideration and approval;
- **June 2015** – submission of the Budget and required documentation to National and Provincial Treasury (electronic and hard). Updating of budget returns.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

This is the fifth review of the IDP as adopted by Council in 2006/07. It started in August 2014 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2015/16 MTREF.

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

The IDP has been taken into a business and financial planning process leading up to the 2015/16 MTREF, based on the approved 2014/15 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections. With the compilation of the 2015/16 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year performance against the 2014/15 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2015/16 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2015/16 MTREF:

- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e inflation, household debt, migration patterns)
- Performance trends
- The approved 2014/15 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury' MFMA Circulars 66 ,67, 70 72,74 & 75 has been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

Once the draft budget was approved by council the following community consultation processes were undertaken:-

- The draft 2015/16 MTREF was published on the municipality's website and a Notice placed in the Natal Witness and Ilanga;
- Hard copies were made available at all municipal offices and libraries;
- Notices of the Izimbizo's were be placed on municipal notice boards and various libraries;
- Ward committees were utilised to facilitate the community consultation process during April 2015 (as disclosed in 2.1 above) which included 7 public briefing sessions in 6 wards. Due to the resignation of the Speaker and a Ward councillor on izimbizo did not take place. Attendance at these sessions was up on the previous years and can be attributed to the additional initiatives that were launched during the consultation process.

Submission received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects were addressed, and where relevant, considered as part of the 2015/2016 MTREF. Action plans have been formulated by management to address all queries and input as per below (Also included in the IDP):-

PROJECT/ PROGRAMME	WARD	CAPITAL	MAINTENANCE	FACILITATION	STATUS
Replacement of water meters	1			Liaise with District	Ongoing
Damaged storm water pipes - Harare	1	Variation Approved, Project 95% complete			Complete
Upgrade pavements along Shepstone and chilly street	1	✓			Included in budget
Speed humps in Harding street are requested	1		✓		To be included in work plan
Entrance to Richmond from the R56 needs to be upgraded	1	✓			Dependant on availability of budget
Shepstone street/Caltex exit dangerous	1		✓		To be included in work plan
Fencing Bambatha Rebellion site	1	✓			Dependant on availability of budget
Recreation facility	1				Committee formed – to access land

Hopewell vehicle registration must be NK	1			Liaise with DOT	
Proper parking to be made	1		✓		To be undertaken with road marking project
Renovation of lampost street	1	✓			Dependant on budget availability
Communication of refuse collection pick up days	1		✓		Included in newsletter
Illegal dumping	1		✓		Appointment of peace officers
Review cost of dump tickets	1		✓		Included in 2015/2016 tariffs. Garden refuse free
Provide skip for garden refuse	1	✓			Skips purchased
Maintenance of pump at Mzinolovu	1			Liaise with UMDM	
Drivers test centre	1	✓			Under construction
Construction of high school in Richmond	1			Liaise with Department of education	
Renovation of memorial hall	1		✓	Community Services	Being undertaken with insurance claim
Established HIV drop in centre	1			Liaise with department of social development	
Management of the selection process for Kwanaloga Games	1			Liaise with relevant role players	
Construction of crèche, Mzinolovu	1	✓		Liaise with social development	
Create employment and increase economic development	1			LED	
Review rates policy in respect to pensioners	1			Finance	Reviewed with 2015/2016 budget
Purchase of new traffic vehicle	1				Included in capital budget
Improve and upgrade	2			Liaise with UMDM	

sanitation					
Address sanitation issues in Siyathuthuka low cost housing	2			Liaise with UMDM and DoHS	
Construction of Siyathuthuka Creche	2			Crèche included in public amenities project	
Construction of bus shelters	2	✓			TO BE INVESTIGATED
Refuse collection at Maswazini	2		✓		TO BE INVESTIGATED
Assisting orphaned children	2			Liaise with department of social development and welfare agencies	
Formalization of fibre cemetery	2			Project underway through district municipality	
Construction of FET collage	2			Liaise with department of education project	
Bridge at Sgcakini from Dlungwana store	2			Technical	
Storm water rehabilitation and tarring of main road in Siyathuthuka	2	✓		Technical	UNDER CONSTRUCTION
Construction of access bridges on siyathuthuka main road	2	✓		Technical	TO BE INVESTIGATED
Access road from junction to D1	2	✓			TECHNICAL TO INVESTIGATE
Bridge to be constructed Kwasheti	2	✓			
Construction of pavements along the road from siyathuthuka to junction	2	✓			
Construction of speed humps at Menziwa road	2	✓			
Repair and replace street light globes	2			Liaise with Eskom	
Electricity infill	2			Liaise with eskom	

Outside building sanitation at siyathuthuka	2			Liaise with UMDM	
Bridge from congo to fibre cemetery	2				To be investigated
Mjitini bridge maintenance	2				To be investigated
Maintenance of Sihlahleni access road	2				To be investigated
Request Sgcakini primary	2			Department of Education	Community Services to facilitate
Maintenance of Chibini access road	2				Operational plan
Sanitation at Roseland's farm, jeke, moyeni	3			Liaise with UMDM	
Provision of water at Mtunzini, Mgxobeleni, qoyintaba, masangazane, Mhlanga	3			Liaise with UMDM	
All households be provided with toilets	3			Liaise with UMDM	
Road linking Gengeshe, Impendle, elandskop, mafunza and incwadi	3	✓			To be investigated
Masifundisane programme	3			Liaise with department of education	
Municipality to assist with the provision of houses in the barnesfield estate area	3			Liaise with the department of housing	
Maintenance of road near clinic kaMqandu	3			Technical Services	
Clinic at Hopewell	3			Community Services	Planning
Request for war rooms	3			Community Services	
Request for a post office at Insuka	3			Community Services	

Request a youth centre	3			Community Services	
Street lights	3			Technical Services	UNDER CONSTRUCTION
Fencing of the youth ground	3			Technical Services	
Upgrading of Mavunda road	3			Technical Services	
Upgrading of RDP houses	3			Community Services	
Hopewell water and sanitation	4			Liaise with UMDM	
Request for gravel roads to be upgraded to black top	4	✓		Technical Services	UNDER CONSTRUCTION
v-drains blocked	4		✓	Technical Services	
Speed humps required on the main road	4		✓	Technical Services	
Installation of street lights	4			Liaise with Eskom	
Waste removal required	4		✓	Technical Services	
Maintenance of community hall	4		✓	Community Services	
Police station required	4			Liaise with SAPS	
Sports facility centre is required	4			Community Services	
Permanent clinic	4			Community Services	
Construction of low cost housing and maintenance of existing housing	4			Community Services	
Sustainable land for cemetery to be identified for agrossy and Hopewell	4			Town Planning	
Youth development required	4			LED	
Short road to Richmond	4			Technical Services	

Request Sukuma sakhe programme and computers	4			Community Services	
Drop in centre for disabled people	4			Community Services	
Transport to Iraq	4				
Fix road to Taxi Rank	4				
Construction of damaged houses	4				
Water needed at Mpofana	5			Liaise with UMDM	
Water pumps have very low capacity therefore not enough water pressure	5			Liaise with UMDM	
Main road from Richmond to Nhlazuka to be tarred	5			DOT road. Liaise with DOT	
Bridge crossing the river to be constructed. (malizayo and kwathomi)	5	✓		Technical Services	
Rehabilitation of gravel road at Osuthu	5	✓		Technical Services	
Access road at Malizwayo needs to be repaired	5	✓		Technical Services	
Existing sports field to be upgraded. Malizayo, Bulawayo and Mpofana	5	✓		Technical Services	BULAWAYO AT PLANNING STAGE
Blacktopping at P115 and D158	5	✓		Technical Services	
Community hall at Mshibane	5	✓		Community Services	
Cultural village at Ezulwini	5	✓		LED	
FET collage	5			Liaise between department of education	
Housing at Machobeni	5			Liaise with department of human settlement	

Low level crossing at Malizayo	5	✓		Technical Services	
Bus stop shelters in D1034 and D158	5	✓		Technical Services	
Mngeneleni school sports ground	5			Liaise with department of education	
Community hall at Shiyampahla	5	✓		Community Services	
Mthombolwazi school sports ground	5			Liaise with department of education	
Request for fencing of agricultural crops	5			Liaise with dept. of education	
Nompofana road upgrading	5	✓			
Imbo tourism	5			Liaise with department of arts and culture	
Emahlavini bridge to be repaired	5				
Renovation of emahlavini hall	5			Community Services	
Sports field to be constructed at emahlavini	5			Technical Services	
Access road from Ysemaliza	5			Technical Services	
Repair masibane road	5			Technical Services	
Access roads at ngwengwe and other areas	5	✓		Technical Services	
Road maintenance at mshibane	5			Technical Services	
Access road at madotsheni	5			Technical Services	
Request water drainage at emahlavini	5			Technical Services	
Access road from zamokuhle to mahlabathini bridge	5			Technical Services	
Access road at	5			Technical Services	

ezulwini					
Fencing of cemetery at St Bernard	5			Technical Services	
Request of netball poles outside nkumane hall	5			Community Services	
Road maintenance at emachobeni	5			Technical Services	
Access road from ngubane to shiyampahla	5			Technical Services	
Ground maintenance at bulawo	5			Technical Services	PLANNING STAGE
Yard water connections at simozomeni	6			Liaise with UMDM	
Bus shelter side walk at Simozomeni	6	✓			
Roads from mkubeni need maintenance	6	✓			
Mkhobeni bridge	6	✓			
Pedestrian bridge at phatheni	6	✓			
Upgrade the road to blacktop at phatheni	6	✓			
Slahla sidewalks	6	✓			
Installation of streetlights at slahla, phatheni, simozomeni	6			Liaise with Eskom	
Slahla crèche	6			Liaise with social development	
Maintain slahla streetlights	6			Liaise with Eskom	
Request for chairs, toilets, tiles at the phatheni community hall	6	✓			
Small business training	6			Liaise with DED,LED,RSDI	
Establish	6			Liaise with dept. of	

programmes and projects for paraplegic people				welfare	
Housing needed at slahla area	6			Liaise with dept. of social development	
Moyeni hall and road	6				
Ground at ward 6	6				
Water within houses	6				
Access road at moyeni	6				
RDP housing at phatheni as well as access road at simozomeni	6				
Supply of jojo tanks				Liaise with UMDM	
Maintain and monitor water meters	7			Liaise with UMDM	
Water and sanitation is required	7			Liaise with UMDM	
Request for gravel roads to be tarred at the magoda area	7	✓		Technical Services	
Mkhibeni and rhuwanda bridges to be maintained	7	✓		Technical Services	
Sidewalks from eringi past junction to magoda	7	✓		Technical Services	UNDER CONSTRUCTION
Bus shelters	7	✓		Technical Services	
Community hall maintenance	7	✓		Technical Services	
Electrification of farm houses	7			Liaise with eskom	
Access roads to be maintained	7		✓	Technical Services	
BMX track project	7			Liaise with department of sports and recreation	
Grazing land is required by the	7			Liaise with dept. of	

community				agriculture	
Existing cemetery to be fenced	7	✓			
The municipality to look for alternative land for cemetery	7	✓		Town Planning	
Electricity for farm dwellers	7			Liaise with Eskom	
Town lands cemetery requires maintenance	7		✓	Technical Services	
Crèche at the magoda area	7			Liaise with social development	
Request for mobile clinic to operate from the magoda hall	7			Liaise with department of health	
Sports field required	7	✓		Community Services	
Nhlazuka clinic needed	7			Liaise with DOH	
Nhlazuka farms mobile clinic needed	7			Liaise with DOH	
Paraplegic sanitation needs to be considered	7			Liaise with UMDM	
St Bernard and Mandus housing project	7			Liaise with DOHS	
Access road from kwaMtolo to junction	7			Technical Services	
Road maintenance from eringin to kwaMtolo	7			Technical Services	

- All attendance registers and minutes are available;
- All documents in the appropriate format (electronic and printed) were provided to National Treasury and Provincial Treasury in accordance with Section 23 of the MFMA;
- Comments and assistance was received from Provincial Treasury and where relevant considered as part of the finalisation of the 2015/2016 MTREF.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process. Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPis);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

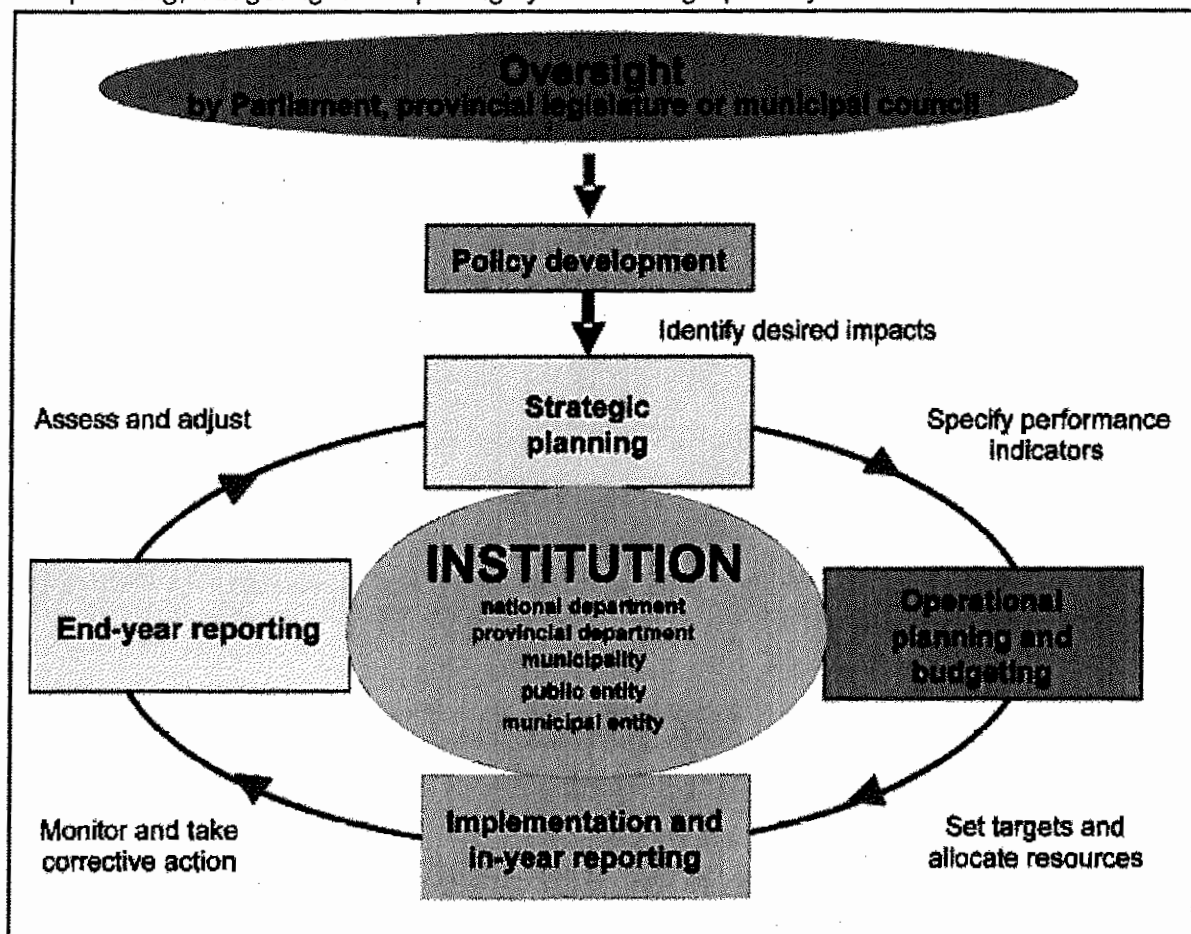
The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages.

The planning, budgeting and reporting cycle can be graphically illustrated as follows:



Planning, budgeting and reporting cycle

2.3.1 Performance indicators and benchmarks

2.3.1.1 Liquidity

- Current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the municipality has set a limit of 1, hence at no point in time should this ratio be less than 1. Going forward it will be necessary to maintain these levels.

- The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

2.3.1.2 Revenue Management

- As part of the financial sustainability strategy, the debt collection and credit control policy has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days.

2.3.1.3 Creditors Management

- The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. The municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation. This has had a favourable impact on suppliers' perceptions of risk of doing business with the municipality, which is expected to benefit the municipality in the form of more competitive pricing of tenders, as suppliers compete for the municipality's business.

2.3.2 Free Basic Services: basic social services package for indigent households

In terms of the municipality's Indigent and Free Basic Services Policy registered households are entitled to 50kwh of electricity and free waste removal equivalent to once a week as well as a rebate on their property rates.

2.4 Overview of budget related-policies

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

All policies as listed hereunder, are available on the municipality's website.

The Following policies have been amended for the 2015/2016 financial year (copies attached):-

NO.	POLICY	DEPT.	AVAILABILITY	ADOPTION DATE
2.4.1	Debt Collection and Credit Control Policy	Budget & Treasury Office	Y	14/12/2010
2.4.2	Property Rates Act Policy	Budget & Treasury Office	Y	28/05/2015
2.4.3	Revenue enhancement Policy	Budget & Treasury Office	Y	14/12/2010
2.4.4	Petty Cash Policy	Budget & Treasury Office	Y	29/04/2011
2.4.5	Borrowing Policy	Budget &	Y	14/12/2010

		Treasury Office			
2.4.6	Long Term Financial Plan Policy	Budget & Treasury Office	Y		29/04/2011
2.4.7	Supply Chain Management policy	Budget & Treasury Office	Y		02/2015
2.4.8	Asset management policy	Budget & Treasury Office	Y		14/12/2010
2.4.9	Indigent policy and Free Basic Services Policy	Budget & Treasury Office	Y		14/12/2010
2.4.10	Cash Management and Investment Policy	Budget & Treasury Office	Y		14/12/2010
2.4.11	Budget Policy	Budget & Treasury Office	Y		14/12/2010
2.4.12	Infrastructure and Capital Investment policy	Budget & Treasury Office	Y		14/12/2010
2.4.13	Funds and Reserves Policy	Budget & Treasury Office	Y		14/12/2010
2.4.14	Tariff Policy(including Property Rates Tariff, Refuse Removal / Solid Waste Tariff)	Budget & Treasury Office	Y		14/12/2010
2.4.15	Virement Policy	Budget & Treasury Office	Y		14/12/2010
2.4.16	Budget Implementation and Management Policy	Budget & Treasury Office	Y		
2.4.17	Unauthorised Irregular, Fruitless and Wasteful Expenditure Policy	Budget & Treasury Office	Y		28/05/2015
2.4.19	Policy on the provision of Doubtful Debt	Budget & Treasury Office	Y		28/05/2015
2.4.18	Appointments of consultants policy	Budget & Treasury Office	Y		28/05/2015

2.4.2 Property rates Act Policy

The Property Rates Act Policy (copy attached) as previously approved by council has been amended in accordance with the legislated amendments. Whilst the current policy is credible, sustainable and manageable there has been a need to review certain components to achieve a higher customer satisfaction and to take cognisance of community input.

2.5 Overview of budget assumptions

2.5.1 External factors

Owing to the economic slowdown, there are reduced payment levels by consumers. This is being addressed by the implementation of the debt collection and credit control policy. The MTBPS highlights that South Africa's economic performance has deteriorated over the past several years. Gross Domestic Product (GDP) growth of 1.4 per cent is estimated in 2014/2015, down from 3.6 per cent in 2011.

2.5.2 General inflation outlook and its impact on the municipal activities

The following factors have been taken into consideration in the compilation of the 2015/16 MTREF

- National Government macro economic targets';
- The general inflationary outlook;
- The increase in the cost of remuneration;
- The increase in the cost of services by service providers;
- Annual increases in contracted services.
- Building the capacity of local government through the "**Back to Basics**" which will focus on improving service delivery.

2.5.3 Headline inflation forecasts

As per MFMA circular 75, municipalities were requested to take the following macro-economic forecasts into consideration when preparing the 2015/2016 budgets and MTREF:

<i>Fiscal year</i>	<i>2014 Actual</i>	<i>2015 Estimate</i>	<i>2016</i>	<i>2017 Forecast</i>	<i>2018</i>
Real GDP growth	2.2	1.4	2.0	2.6	3.0
CPI Inflation	5.8	5.6	4.8	5.9	5.6

2.5.4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase by 6 per cent and 4 per cent respectively. It is also assumed that current economic conditions, all relatively controlled inflationary conditions, will continue for the forecaster term.

The rate of revenue collection is currently expressed as a percentage (90 per cent) of annual billings. There should also be an increased collection of arrear debt from the appointment of new debt collectors. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.5.5 Salary increases

The Salary and wage collective agreement for the period 01 July 2012 to 30 June 2015 has come to an end. The South African Local Government Association has issued the following update on the **Salary Negotiations 2015 and beyond:**

" SALGA revised offer

- **Across the board increase of 5.4% wef 1 July 2015**

- **On the outer further 2 years CPI + .25% for both outer years**
- **Minimum wage of R5925pm and shall increase in the 2 outer years by the annual increase"**

2.5.6 Remuneration of Councillors

The municipality has considered the gazette on the Remuneration of Public Office bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal council for the 2014/2015 financial year.

2.5.7 Ability of the municipality to deliver and spend on the programmes

It is estimated that a spending rate of 100 per cent is achieved on operating and capital expenditure for the 2015/2106 MTREF of which performance has been factored into the cash flow budget.

2.6 Overview of budget funding

For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity.

Funding measurement

Description	MFMA section	Ref	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
			Original Budget	Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures	-	-					
Cash/cash equivalents at the year beg - R'000	18(1)b	1	74 680	45 674	31 162	42 000	46 755
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	(258)	(269)	(282)
Cash year end/monthly employee/supplier payments	18(1)b	3	0,3	0,2	0,2	0,2	0,2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	0,0%	0,0%	0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0,0%	0,0%	0,0%	0,0%	0,0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0,0%	0,0%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	18(1)c;19	8	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10			0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	56,8%	(55,9%)	31,9%	(26,5%)	15,4%
Long term receivables % change - incr(decr)	18(1)a	12	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0,0%	0,0%	0,0%	0,0%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	0,0%	0,0%	0,0%

Cash and Cash Equivalents: The municipality's cash position was discussed as part of the cash flow statement. A positive cash position, for each of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash backing of reserves and working capital requirements.

The forecasted Cash and Cash Equivalents for the 2015/2016 financial year shows R42 million rand.

Cash plus investments less application of funds: The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

2.6.1 Medium-term outlook: operating revenue

The following table is a break-down of the operating revenue over the medium-term:

Description	2015/16 Medium Term Revenue & Expenditure Framework					
	Budget Year 2015/16	%	Budget Year +1 2016/17	%	Budget Year +2 2017/18	%
R thousands						
Property rates	10 400 000	12%	10 818 000	12%	10 152 080	11%
Service charges	450 000	1%	450 000	1%	450 000	0%
Investment revenue	2 500 000	3%	2 650 000	3%	2 800 000	3%
Transfers recognised - operational	69 605 850	79%	69 884 950	78%	72 221 050	80%
Other own revenue	5 373 130	6%	5 684 907	6%	5 046 450	6%
Total Revenue (excluding capital transfers and contributions)	88 328 980		89 487 857		90 669 580	
Total Operating Expenditure	89 597 137		94 624 520		99 874 489	
Surplus / (Deficit)	-1 268 157		-5 136 663		-9 204 909	

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its income from grants and property rates.

The revenue strategy is a function of key components such as:

- Growth in the Municipalities economic development;
- Revenue management and enhancement;
- Achievement of a 95% annual collection rate;
- National Treasury guidelines;
- Achievement of a full cost recovery on service charges;
- The Property rates Policy in terms of the Municipal Property rates Act, 2004; and
- The ability to extend services and obtain cost recovery

For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity.

2.6.2 Medium term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2015/2016 MTREF capital programme:-

Sources of capital revenue over the MTREF

R thousands	Budget Year 2015/16	%	Budget Year +1 2016/17	%	Budget Year +2 2017/18	%
Funded by:						
National Government	17 376 000	67%	17 650 000	100%	18 450 000	100%
Provincial Government	-		-		-	
Transfers recognised - capital						
Public contributions & donations						
Borrowing						
Internally generated funds	8 475 000	33%				
TOTAL CAPITAL FUNDING	25 851 000		17 650 000		18 450 000	

Capital grants and receipts equates to 67% of the total funding source which represents R17.3 million for the 2015/2016 financial year.

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understand ability for councillors and management.

Table A7 – Budget cash Flow Statement

Description	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates, penalties & collection charges	11 616	11 616	9 090	10 500	9 815
Service charges	46 917	46 444	675	768	787
Other revenue	18 865	17 725	70 270	70 623	72 959
Government - operating	1 800	1 800	512	626	688
Government - capital			-	-	-
Interest			4 717	5 699	6 154
Dividends			-	111	118
Payments					
Suppliers and employees	(56 992)	(56 992)	(37 312)	(39 811)	(42 595)
Finance charges	(114)	(114)	(4 473)	(4 741)	(5 026)
Transfers and Grants	(760)	(760)	(7 489)	(7 963)	(8 759)
NET CASH FROM/(USED) OPERATING ACTIVITIES	21 332	19 719	35 990	35 812	34 140

CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds on disposal of PPE			17 376	17 650	18 450
Decrease (increase) in non-current debtors			-	-	-
Decrease (increase) other non-current receivables			-	-	-
Decrease (increase) in non-current investments			-	-	-
Payments					
Capital assets	(21 499)	(34 091)	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	(21 499)	(34 091)	17 376	17 650	18 450
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Short term loans			-	-	-
Borrowing long term/refinancing			-	-	-
Increase (decrease) in consumer deposits			-	-	-
Payments					
Repayment of borrowing	(140)	(140)	(25 851)	(17 650)	(18 450)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(140)	(140)	(25 851)	(17 650)	(18 450)
NET INCREASE/ (DECREASE) IN CASH HELD	(307)	(14 512)	27 516	35 812	34 140
Cash/cash equivalents at the year begin:	74 680	45 674	10 838	38 353	74 165
Cash/cash equivalents at the year end:	74 373	31 162	38 353	74 165	108 305

2.6.4 Cash backed reserves/accumulated surplus reconciliation

Table A8 – Cash backed reserves / accumulated surplus reconciliation

Description	2013/14	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand						
<u>Cash and investments available</u>						
Cash/cash equivalents at the year beg	43 415	74 680	45 674	31 162	42 000	46 755
Other current investments > 90 days	1 855	595	595	600	660	726
- Long-term receivables	-	10	10	-	-	-
Cash and investments available:	45 270	75 285	46 279	31 762	42 660	47 481
<u>Application of cash and investments</u>						
Trade and other creditors	8 321	1 402	1 402	1 500	1 545	1 591
Unspent borrowing	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-
Other working capital requirements	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-
Reserves to be backed by cash/investments	247	-	-	258	269	282
Total Application of cash and investments:	8 568	1 402	1 402	1 758	1 814	1 873
Surplus(shortfall)	36 702	73 883	44 877	30 004	40 845	45 608

From the above table it can be seen that the cash and investments available total R42,6 million and although it decreases in the 2016/2017 there is a steady increase in 2017/2018.

The following is an application of this funding:-

- Unspent conditional grants are automatically assumed to be an obligation. The municipality is however budgeting to spend all unspent conditional grants;
- Although there is borrowings in the previous financial year, this borrowing will be paid off in the 2015/2016 financial year;
- The reserves to be cash baked is the funds in respect to the Housing Development fund

2.6.5 Funding Compliance Measurement

Table SA10 – Funding compliance measurement

Description	MFMA section	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures	-					
Cash/cash equivalents at the year beg - R'000	18(1)b	74 680	45 674	31 162	42 000	46 755
Cash + investments at the yr end less applications - R'000	18(1)b	-	-	(258)	(269)	(282)
Cash year end/monthly employee/supplier payments	18(1)b	0,3	0,2	0,2	0,2	0,2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	-	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	0,0%	0,0%	0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0,0%	0,0%	0,0%	0,0%	0,0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	0,0%	0,0%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	18(1)c;19	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a			0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	56,8%	(55,9%)	31,9%	(26,5%)	15,4%
Long term receivables % change - incr(decr)	18(1)a	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	0,0%	0,0%	0,0%	0,0%	0,0%
Asset renewal % of capital budget	20(1)(vi)	0,0%	0,0%	0,0%	0,0%	0,0%

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the table above. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding measurement table essentially measures the degree to which the proposed budget complies with the funding requirement of the MFMA.

2.7 Expenditure on grants and reconciliations of unspent funds

Description R thousand	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:					
<u>Operating expenditure of Transfers and Grants</u>					
Operating Transfers and Grants	90 464	90 188	126 257	128 841	131 471
National Government:	45 232	45 094	68 579	69 885	72 221
Local Government Equitable Share	41 243	41 243	54 162	56 174	56 317
Finance Management	1 800	1 775	1 800	1 825	1 900
Municipal Systems Improvement	934	821	670	957	1 033
INEP					
INEP	1 255	1 255	1 046	-	-
0	-	-	-	-	-
MIG - PMU	1 622	2 626	2 054	-	-
Provincial Government:	811	1 350	1 027	-	-
Provincialisation of Libraries	685	685	707	-	-
Community library services grant	126	126	170	-	-
Sport and Recreation	-	116	150	-	-
Housing	-	348	-	-	-
Scholar Patrol Grant	-	-	-	-	-
District Municipality:					
0	-	-	-	-	-
Other grant providers:					
Total operating expenditure of Transfers and Grants:	92 086	92 813	128 311	128 841	131 471
<u>Capital expenditure of Transfers and Grants</u>					
Capital Transfers and Grants	34 986	35 149	34 492	35 300	36 900
National Government:	17 493	17 631	17 376	17 650	18 450
Municipal Infrastructure Grant (MIG)	17 493	17 493	17 116	17 650	18 450
Finance Management	-	25	-	-	-
Municipal Systems Improvement					
Other capital transfers/grants [insert desc]	2 250	34	-	-	-
Provincial Government:	2 250	34			
Sports and recreation	-	60	-	-	-
District Municipality:		60			
0	-	-	-	-	-
Other grant providers:					
Total capital expenditure of Transfers and Grants	37 236	35 243	34 492	35 300	36 900
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	129 322	128 057	162 803	164 141	168 371

All grants recorded have been reconciled to the Division of Revenue Act.

2.8 Allocations on grants made by the municipality

KZN227 Richmond - Supporting Table SA21 Transfers and grants made by the municipality

Description R thousand	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Cash Transfers to other municipalities</u>					
Total Cash Transfers To Municipalities:	-	-	-	-	-
<u>Cash Transfers to Entities/Other External Mechanisms</u>					
Total Cash Transfers To Entities/Ems'	-	-	-	-	-
<u>Cash Transfers to other Organs of State</u>					
Total Cash Transfers To Other Organs Of State:	-	-	-	-	-
<u>Cash Transfers to Organisations</u>					
Total Cash Transfers To Organisations	-	-	-	-	-
<u>Cash Transfers to Groups of Individuals</u>					
Total Cash Transfers To Groups Of Individuals:	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	-	-	-	-	-
<u>Non-Cash Transfers to other municipalities</u>					
Total Non-Cash Transfers To Municipalities:	-	-	-	-	-
<u>Non-Cash Transfers to Entities/Other External Mechanisms</u>					
Total Non-Cash Transfers To Entities/Ems'	-	-	-	-	-
<u>Non-Cash Transfers to other Organs of State</u>					
Total Non-Cash Transfers To Other Organs Of State:	-	-	-	-	-
<u>Non-Cash Grants to Organisations</u>					

Total Non-Cash Grants To Organisations	-	-	-	-	-
Groups of Individuals					
Free basic services	800	800	545	554	640
Total Non-Cash Grants To Groups Of Individuals:	800	800	545	554	640
TOTAL NON-CASH TRANSFERS AND GRANTS	800	800	545	554	640
TOTAL TRANSFERS AND GRANTS	800	800	545	554	640

Grants to individuals are in respect to Free Basic Electricity, Free Basic Refuse and indigent rates.

2.9 Councillor and employee benefits

KZN227 Richmond - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
-	D	E	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>					
Basic Salaries and Wages	4 214	4 214	4 473	4 741	5 026
Pension and UIF Contributions					
Medical Aid Contributions					
Motor Vehicle Allowance					
Cellphone Allowance					
Housing Allowances					
Other benefits and allowances					
Sub Total - Councillors	4 214	4 214	4 473	4 741	5 026
% increase	-	-	-	6,0%	6,0%
<u>Senior Managers of the Municipality</u>					
Basic Salaries and Wages	4 313	3 948	4 469	4 737	5 021
Pension and UIF Contributions		-			
Medical Aid Contributions		-			
Overtime		-			
Performance Bonus	604	552	626	626	626
Motor Vehicle Allowance		-	450	450	450
Cellphone Allowance					
Housing Allowances					
Other benefits and allowances					
Payments in lieu of leave					
Long service awards					
Post-retirement benefit obligations					
Sub Total - Senior Managers of Municipality	4 917	4 500	5 544	5 812	6 097
% Increase	-	(8,5%)	-	4,8%	4,9%
<u>Other Municipal Staff</u>					

Basic Salaries and Wages	21 351	15 847	20 436	21 837	23 413
Pension and UIF Contributions	2 757	2 128	2 969	2 543	2 765
Medical Aid Contributions	1 264	1 080	1 637	1 747	1 869
Overtime	171	141	125	133	143
Performance Bonus	1 842	1 418	1 697	2 478	2 651
Motor Vehicle Allowance	706	1 038	832	917	1 013
Cellphone Allowance	207	192	243	260	278
Housing Allowances	42	42	43	46	49
Other benefits and allowances	787	809	910	971	1 039
Payments in lieu of leave	600	800	1 000	1 067	1 142
Long service awards	200	300	400	427	457
Post-retirement benefit obligations	1 100	1 322	1 300	1 387	1 484
Sub Total - Other Municipal Staff	31 027	24 918	31 593	33 813	36 302
% increase	-	(19,7%)	-	7,0%	7,4%
Total Parent Municipality	40 158	33 632	41 610	44 366	47 425
	-	(16,3%)	-	6,6%	6,9%
TOTAL SALARY, ALLOWANCES & BENEFITS	40 158	33 632	41 610	44 366	47 425
% increase	-	(16,3%)	-	6,6%	6,9%
TOTAL MANAGERS AND STAFF	35 944	29 418	37 137	39 625	42 399

The increase in respect to staff is more than 4.4 per cent recommended by National Treasury. This is due to the following:-

- The current increase as circulated by SLAGA is 5.4 per cent. The municipality has incorporated a 6% increase;
- Council has recently given staff either a one/two notch increases (2014/2015);
- The new budget has also considered an additional notch increase; and
- The addition of new positions onto the organogram.

2.10 Monthly targets for revenue, expenditure and cash flow

Description	Budget Year 2015/16												Budget Year 2015/16
	July	August	Sept.	October	November	December	January	February	March	April	May	June	
R thousand													
Revenue By Source													
Property rates		6 000	444	444	444	444	444	444	444	444	444	100	10 100
Property rates - penalties & collection charges	25	25	25	25	25	25	25	25	25	25	25	25	300
Service charges - refuse revenue	38	38	38	38	38	38	38	38	38	38	38	38	450
Rental of facilities and equipment	231	231	231	231	231	231	231	231	231	231	231	231	2 772
Interest earned - external investments	208	208	208	208	208	208	208	208	208	208	208	208	2 500
Interest earned - outstanding debtors	9	9	9	9	9	9	9	9	9	9	9	9	105
Fines		10			10		10		10		10	3	53
Licences and permits	57	57	57	57	57	57	57	57	57	57	57	57	686
Agency services	47	47	47	47	47	47	47	47	47	47	47	47	569
Transfers recognised - operational	18 882	3 653	3 653	3 653	11 000	3 653	3 653	3 653	10 500	3 653	3 653	(0)	69 606
Other revenue	99	99	99	99	99	99	99	99	99	99	99	99	1 190
Total Revenue (excluding capital transfers and contributions)	19 596	10 377	4 812	4 812	12 169	4 812	4 822	4 812	11 669	4 812	4 822	815	88 329
Employee related costs	2 794	2 794	2 794	2 794	5 013	2 794	2 794	2 794	2 794	2 794	2 794	4 185	37 137
Remuneration of councillors	373	373	373	373	373	373	373	373	373	373	373	373	4 473
Debt impairment						300					350	435	1 085
Depreciation & asset impairment	658	658	658	658	658	658	658	658	658	658	658	658	7 899
Finance charges	15	15	15	15	15	15	15	15	15	15	15	15	175
Contracted services	580	580	580	580	580	580	580	580	580	580	580	1 110	7 489
Transfers and grants	45	45	45	45	45	45	45	45	45	45	45	46	545
Other expenditure	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	258	30 794
Loss on disposal of PPE												-	-
Total Expenditure	7 241	7 241	7 241	7 241	9 460	7 541	7 241	7 241	7 241	7 241	7 591	7 079	89 597
Surplus/(Deficit)	12 356	3 137	(2 429)	(2 429)	2 709	(2 729)	(2 419)	(2 429)	4 428	(2 429)	(2 769)	(6 264)	(1 268)
Transfers recognised - capital	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	17 376
Surplus/(Deficit) after capital transfers & contributions	13 804	4 585	(981)	(981)	4 157	(1 281)	(971)	(981)	5 876	(981)	(1 321)	(4 815)	16 108
Surplus/(Deficit)	13 804	4 585	(981)	(981)	4 157	(1 281)	(971)	(981)	5 876	(981)	(1 321)	(4 815)	16 108

Description	Budget Year 2015/16												Budget Year 2015/16
	July	August	Sept.	October	November	December	January	February	March	April	May	June	
R thousand													
Revenue by Vote													
Vote 1 - Executive & Council	1 364				1 818				1 364			-	4 545
Vote 2 - Finance & Admin	25 085	1 000	1 000	1 000	15 000	1 000	1 000	1 000	15 000	1 000	1 000	(1 204)	61 881
Vote 3 - Planning & Development	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	29 957
Vote 4 - Community & Social Services	197	197	197	197	197	197	197	197	197	197	197	197	2 368
Vote 5 - Community & Social Services												-	-
Vote 6 - Public Safety	61	61	61	61	61	61	61	61	61	61	61	61	730
Vote 7 - Sport & Recreation	176	176	176	176	176	176	176	176	176	176	176	176	2 107
Vote 8 - Waste Management	104	104	104	104	104	104	104	104	104	104	104	2 407	3 548
Vote 9 - Roads Transport	47	47	47	47	47	47	47	47	47	47	47	47	569
Total Revenue by Vote	29 530	4 081	4 081	4 081	19 899	4 081	4 081	4 081	19 445	4 081	4 081	4 180	105 705
Expenditure by Vote to be appropriated													
Vote 1 - Executive & Council	862	862	862	862	862	862	862	862	862	862	862	862	10 340
Vote 2 - Finance & Admin	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	20 270
Vote 3 - Planning & Development	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	1 659	19 903
Vote 4 - Community & Social Services	983	983	983	983	983	983	983	983	983	983	983	983	11 799
Vote 5 - Community & Social Services	112	112	112	112	112	112	112	112	112	112	112	112	1 345
Vote 6 - Public Safety	562	562	562	562	562	562	562	562	562	562	562	562	6 748
Vote 7 - Sport & Recreation	435	435	435	435	435	435	435	435	435	435	435	435	5 224
Vote 8 - Waste Management	296	296	296	296	296	296	296	296	296	296	296	296	3 548
Vote 9 - Roads Transport	868	868	868	868	868	868	868	868	868	868	868	868	10 419
Total Expenditure by Vote	7 466	7 466	7 466	7 466	7 466	7 466	7 466	7 466	7 466	7 466	7 466	7 466	89 597
Surplus/(Deficit) before assoc.	22 063	(3 385)	(3 385)	(3 385)	12 433	(3 385)	(3 385)	(3 385)	11 978	(3 385)	(3 385)	(3 286)	16 108
Taxation												-	-
Attributable to minorities												-	-
Share of surplus/ (deficit) of associate												-	-
Surplus/(Deficit)	22 063	(3 385)	(3 385)	(3 385)	12 433	(3 385)	(3 385)	(3 385)	11 978	(3 385)	(3 385)	(3 286)	16 108

2.11 Annual budgets and SDBIPs – internal departments

- As per Attached Annexure C – (Final SDBIP to be approved by the Mayor with legislated time frames)

2.12 Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years - 36 months).

2.13 Capital expenditure details

Municipal Manager

Communication equipment (loud hailing , 2 speakers , digital recorder, video camera , wall banners)	RM	100 000,00
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Corporate

Office furniture	RM	15 000,00
Laptop Computer (SM Corporate)	RM	12 000,00
Tools (Building maintenance)	RM	3 000,00
Access Controlled Door to Admin Block	RM	20 000,00
Alterations to Reception Area/Offices	RM	25 000,00
Digital Attendance Recorder (DTG)	RM	8 000,00

Local Economic Development

Informal Trader Units	RM	100 000,00
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Community

1 X Laptop : SM Secretary	RM	8 000,00
1 x Canopy (Musa Bakkie)	RM	15 000,00

Community Facilities

1 x Concrete palisade Slahla Sportsground	RM	100 000,00
1 x Smozomeni Toilets rehabilitation	RM	10 000,00
Renovations Agricultural Hall (Stage and Toilets)	RM	400 000,00

Library

1 x Laptop Computer	RM	8 000,00
1 x Generator	RM	40 000,00

Licensing

1 x Forms Rack	RM	2 000,00
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Learners

20 x Side Chairs	RM	10 000,00
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Traffic

3 x	Cluster workstations	RM	10 000,00
1 x	Traffic Vehicle	RM	200 000,00

Testing Ground

4 x	Desktop computers	RM	48 000,00
12 x	Queuing System (Poles and TV)	RM	15 000,00
1 x	Office Desk with drawers	RM	5 500,00
1 x	Filing cabinets and shelving	RM	40 000,00
1 x	Desktop colour printer	RM	5 000,00

Protection services

CCTV Cameras	RM	300 000,00
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Rural Roads

Grader	RM	2 700 000,00
1 Tipper Trucks	RM	700 000,00

Urban Roads

1 Bakkie	RM	285 000,00
Plate compactor	RM	50 000,00
Street Lights	RM	400 000,00
Stormwater upgrade Ward 1	RM	1 547 000,00

Grass Cutting

10 Brushcutters	RM	60 000,00
1 Garen Slash	RM	50 000,00

Refuse

6 Skip bins	RM	300 000,00
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Technical : Workshop

20 tonne Trolley Jack	RM	20 000,00
1 Laptop	RM	10 000,00
Wireless links to Testing Ground & Works Yard	MSIG	100 000,00
Cabling for Testing Ground & Works Yard	MSIG	100 000,00
Generator	MSIG	60 000,00
Stormwater upgrade Ward 1	COGTA	853 000,00

Mig funded projects

Resurfacing of residential roads Ward 1	MIG	4 000 000,00
Construction of Sidewalks from Bambatha Site to Ndabikona	MIG	4 000 000,00
Tarring of internal roads in Ward 3	MIG	4 000 000,00
Tarring of internal roads in Ward 4	MIG	4 000 000,00
Construction of Bulawyo Sportsfield Ward 5	MIG	1 116 150,00

2.14 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Mayor (within 10 working days) is undertaken on a monthly basis.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Budget and Treasury Office. Since the introduction of the Internship programme the municipality has successfully employed and trained 15 interns through this programme.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2015/16 MTREF in April 2015 directly aligned and informed by the 2015/16 MTREF.

6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MFMA Training

The MFMA training module is available in electronic format.

8. Policies

All financial policies are reviewed and adopted annually as part of the budget process.

2.15 Other supporting documents

- As per Attached tables

2.16 Municipal manager's quality certificate

I Mr E S Sithole, Municipal manager of Richmond Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Mr E S Sithole

Municipal manager of **RICHMOND MUNICIPALITY (KZ227)**

Signature  _____

Date 28/05/2015 _____

RICHMOND MUNICIPALITY



RATES POLICY

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RATES POLICY

PREAMBLE

WHEREAS:

The Council of the Richmond Municipality has resolved to levy rates on the market value of all rateable properties in its area jurisdiction as reflected in its property register compiled in terms of section 23 of the Act in order to provide a reliable source of revenue to provide basic services and perform its functions.

The Municipality must in accordance with the provision of section 3 of the Act adopt a rates policy consistent with the Municipal Property Rates Act, 2004 (Act No. 6 of 2004) on the levying of rates in the municipality.

Revenue raised from property rates will be used to fund services that benefit the community as a whole as opposed to individual households, and these services include, but are not limited to, the maintenance of streets, roads, sidewalks, lighting, storm drainage facilities, municipal and recreation facilities, cemeteries as well as the municipal administration in general.

DEFINITIONS

Any words and phrases referred to in this policy shall have the same meaning and interpretation assigned in terms of the Municipal Property Rates Act 6 of 2004 ("the Act") and for this purpose lists hereunder the definitions used in the Act.

In this Act, unless the context indicates otherwise—

"agent", in relation to the owner of a property, means a person appointed by the owner of the property—

- (a) to receive rental or other payments in respect of the property on behalf of the owner; or
- (b) to make payments in respect of the property on behalf of the owner;

“agricultural purpose”, means property that is used primarily for agricultural purposes but, without derogating from section 9, excludes any portion that is used commercially for the hospitality of guests and excludes the use of

- (a) the property for the purpose of eco-tourism or for the trading in or hunting of game;

“annually” means once every financial year;

“appeal board” means a valuation appeal board established in terms of section 56;

“assistant municipal valuer” means a person designated as an assistant municipal valuer in terms of section 35 (1) or (2);

“category”—

- (a) in relation to property, means a category of properties determined in terms of section 8; and

- (b) in relation to owners of properties, means a category of owners determined in terms of section 15 (2);

“data-collector” means a person designated as a data-collector in terms of section 36;

“date of valuation” means the date determined by a municipality in terms of section 31 (1);

“day” means when any number of days are prescribed for the performance of any act, those days must be reckoned by excluding the first and including the last day, unless the last day falls on a Saturday, Sunday or Public Holiday, in which case the number of days must be reckoned by excluding the first day and also any such Saturday, Sunday or public Holiday;

“district municipality” means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155 (1) of the Constitution as a category C municipality;

“dominant use” shall be assessed on the higher of either;

13.3.2.1 the measured extent under use (land and/or buildings), or

13.3.2.2 the gross rental value of the area under use (land and/or buildings)

where at least 66% of that property is used for a particular purpose.

“effective date”—

- (a) in relation to a valuation roll, means the date on which the valuation roll takes effect in terms of section 32 (1); or

- (b) in relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of section 78 (2) (b);

“exclusion”, in relation to a municipality’s rating power, means a restriction of that power as provided for in section 17;

“exemption”, in relation to the payment of a rate, means an exemption granted by a municipality in terms of section 15;

“financial year” means the period starting from 1 July in a year to 30 June the next year;

“Income Tax Act” means the Income Tax Act, 1962 (Act No. 58 of 1962);

“land reform beneficiary”, in relation to a property, means a person who—

- (a) acquired the property through—
 - (i) the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993); or
 - (ii) the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);
- (b) holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996); or
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25 (6) and (7) of the Constitution be enacted after this Act has taken effect;

“land tenure right” means a land tenure right as defined in section 1 of the Upgrading of the Land Tenure Rights Act, 1991 (Act no. 112 of 1991);

“local community”, in relation to a municipality—

- (a) means that body of persons comprising—
 - (i) the residents of the municipality;
 - (ii) the ratepayers of the municipality;
 - (iii) any civic organizations and non-governmental, private sector or labour organizations or bodies which are involved in local affairs within the municipality; and
 - (iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality; and
- (b) includes, more specifically, the poor and other disadvantaged sections of such body of persons;

“local municipality” means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155 (1) of the Constitution as a category B municipality;

“market value”, in relation to a property, means the value of the property determined in accordance with section 46;

“MEC for local government” means the member of the Executive Council of a province who is responsible for local government in that province;

“metropolitan municipality” means a municipality that has exclusive executive and legislative authority in its area, and which is described in section 155 (1) of the Constitution as a category A municipality;

“Minister” means the Cabinet member responsible for local government;

“multiple purposes”, in relation to a property, means the use of a property for more than one purpose, subject to section 9;

“municipal council” or “council” means a municipal council referred to in section 18 of the Municipal Structures Act;

“Municipal Finance Management Act” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

“municipal manager” means a person appointed in terms of section 82 of the Municipal Structures Act;

“Municipal Structures Act” means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

“Municipal Systems Act” means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

“municipal valuer” or “valuer of a municipality” means a person designated as a municipal valuer in terms of section 33 (1);

“newly rateable property” means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding—

- (a) a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and
- (b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified;

“occupier”, in relation to a property, means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

“office bearer”, in relation to places of public worship, means the primary person who officiates at services at the place of worship;

“official residence” in relation to places of public worship, means-

- a) a portion of the property used for residential purposes; or
- b) one residential property, if the residential property is not located on the same property as the place of public worship,
registered in the name of a religious community or registered in the name of trust established for the sole benefit of a religious community and used as a place of residence for the office bearer;

“organ of state” means an organ of state as defined in section 239 of the Constitution;

“owner”—

- (a) in relation to a property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;
 - (bA) in relation to a time sharing interest contemplated in the Property Time- Sharing control Act, 1983 (Act no 75 of 1983), means the management association contemplated in regulations made in terms of Section 112 of the Property Time-Sharing control Act, 1983, and published in government notice R327 of 24 February 1984;
 - (bB) in relation to a share in a share block company, the share block company is defined in the Share Blocks Control Act, 1980 (Act no. 59 of 1980);
 - (bC) in relation to buildings, other immovable structures and infrastructure referred to in section 17(1)(f), means the holder of the mining right or the mining permit;
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
- (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”, provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:
 - (i) A trustee, in the case of a property in a trust excluding state trust land;
 - (ii) an executor or administrator, in the case of a property in a deceased estate;
 - (iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;
 - (iv) a judicial manager, in the case of a property in the estate of a person under judicial management;
 - (v) a curator, in the case of a property in the estate of a person under curatorship;
 - (vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
 - (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it;

- (viiiA) a lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such right; or
- (viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

“permitted use”, in relation to a property, means the limited purposes for which the property may be used in terms of—

- (a) any restrictions imposed by
 - (i) a condition of title;
 - (ii) a provision of a town planning or land use scheme; or
- (b) any legislation applicable to any specific property or properties; or
- (c) any alleviation of any such restrictions;

“person” includes an organ of state;

“place of public worship” means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium; Provided that the property is –

- a) registered in the name of the religious community;
- b) registered in the name of a trust established for the sole benefit of a religious community; or
- c) subject to a land tenure right;

“prescribe” means prescribe by regulation in terms of section 83;

“property” means—

- (a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
- (d) public service infrastructure;

“property register” means a register of properties referred to in section 23;

“protected area” means an area that is or has to be listed in the register referred to in section 10 of the Protected Areas Act;

“Protected Areas Act” means the National Environmental Management: Protected Areas Act, 2003;

“public benefit organization” properties owned by public benefit organisations and used for any specific activities listed in Part 1 of the Ninth Schedule of the Income tax Act;

“publicly controlled” means owned by or otherwise under the control of an organ of state, including—

- (a) a public entity listed in the Public Finance Management Act, 1999 (Act No. 1 of 1999);
- (b) a municipality; or
- (c) a municipal entity as defined in the Municipal Systems Act;

“public service infrastructure” means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (g) runways or aprons at national or provincial airports;
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;
- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (i);

“public service purposes” in relation to the use of a property, means property owned and used by an organ of state as-

- (a) hospitals or clinics;
- (b) schools, pre-schools

“rate” means a municipal rate on property envisaged in section 229 (1) (a) of the Constitution;

“rateable property” means property on which a municipality may in terms of section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of section 17;

“ratio” means the relationship between the cent amount in the rand applicable to residential properties and different categories of non-residential properties: provided that the two relevant cent amounts in the rand are inclusive of any relieve

“rebate”, in relation to a rate payable on a property, means a discount granted in terms of section 15 on the amount of the rate payable on the property;

“reduction”, in relation to a rate payable on a property, means the lowering in terms of section 15 of the amount for which the property was valued and the rating of the property at that lower amount;

“register”—

(a) means to record in a register in terms of—

- (i) the Deeds Registries Act, 1937 (Act No. 47 of 1937); or
- (ii) the Mining Titles Registration Act, 1967 (Act No. 16 of 1967); and

(b) includes any other formal act in terms of any other legislation to record—

- (i) a right to use land for or in connection with mining purposes; or
- (ii) a land tenure right;

“residential property” means a property included in a valuation roll in terms of section 48 (2) (b) as residential in respect of which the permitted use is for residential purposes without derogating from section 9;

“Rural Communal Land” means State Trust Land which is either registered in the name of or vested in the ownership of the State or the Ingonyama Trust Board and which is held in Trust and communally inhabited in terms of old order rights or new order rights, including a traditional system of land tenure.

“Sectional Titles Act” means the Sectional Titles Act, 1986 (Act No. 95 of 1986);

“sectional title scheme” means a scheme defined in section 1 of the Sectional Titles Act;

“sectional title unit” means a unit defined in section 1 of the Sectional Titles Act;

“specified public benefit activity” means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act;

“state trust land” means land owned by the state—

- (a) in trust for persons communally inhabiting the land in terms of a traditional system of land tenure;
- (b) over which land tenure rights were registered or granted; or

- (c) which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);

"this Act" includes regulations made in terms of section 83.

- (a) In this Act, a word or expression derived from a word or expression defined in subsection (1) has a corresponding meaning unless the context indicates that another meaning is intended;
- "vacant land"** means land where no immovable improvements have been erected or in the case of properties in the process of construction and the final occupation certificate has not been issued where the property cannot be permanently occupied.

Other Definitions

"child headed household" means any child who is or is a blood relative of the owner of the property and which child is responsible for the care of siblings or parents

"disabled" means a person who qualifies to receive relief in terms of the Social Services Act, 1992 (Act No. 59 of 1992) or has been certified as disabled by a medical practitioner;

"Indigent owner" means an owner of property who is in permanent occupation of the property and qualifies for indigent relief in terms of the municipality's indigent policy.;

"The Municipality" means the Richmond Municipality;

"Owners of property in an area affected by a disaster" means owners of property situated within an area affected by:

- (a) a disaster within the meaning of the **Disaster Management Act 57 of 2002**;
- (b) any other serious adverse social or economic conditions;

"Pensioner" means

- (a) a person in receipt of a social pension; or
- (b) a person over the age of 60 years; or
- © a person who has retired prematurely from employment due to medical reasons

"Retiree" means a person who has retired from employment in terms of that persons employment or who has reached the age of a pensioner;

"Temporarily without income" means;

- (a) in the case of an employee –
- (i) the period for which the person is entitled to benefits in terms of the Unemployment Insurance Act; or
- (ii) 90 days whichever is the longer; or
- (c) in any other case, a period of 90 days determined from the date of application by that person for relief in terms of the Municipality's policy;

“Non-profit organizations” means any organization which is registered in terms of the Non- profit Organizations Act.

1. **IMPLEMENTATION OF THIS POLICY AND EFFECTIVE DATE**

- 1.1. This policy takes effect from 1 July 2015.
- 1.2. The Rates Policy must be reviewed annually, and if necessary amended by the Municipal Council, such amendments to be effected in conjunction with the Municipality's annual budget in terms of Sections 22 and 23 of the Municipal Financial Management Act.
- 1.3 The Municipality has adopted by-laws to give effect to the implementation of its Rates policy and such by-laws must be read in conjunction with this policy. The rates by-laws may differentiate between:
- 1.3.1 categories of properties; and
 - 1.3.2 categories of owners of properties.
- 1.4 The by-laws adopted in terms of Item 1.3 may be reviewed annually, and if necessary be amended by the Municipal Council, in conjunction and in accordance with the Rates Policy.

2. **FUNDAMENTAL PRINCIPLES OF THIS POLICY**

The principles of the policy are to ensure that:-

- 2.1 the power of the municipality to impose rates on property will not be exercised in a way that materially and unreasonably prejudices national economic policies, economic

activities or the national mobility of goods services, capital or labour in terms of Section 229 of the Constitution of the Republic of South Africa;

2.2 all ratepayers, in a specific category, as determined by council from time to time, will be treated equitably;

2.3 property rates will be assessed on the market value of all rateable properties in the jurisdiction of the municipality and for the purpose of generating revenue to balance the budget after taking into account:

2.3.1 profits generated on trading and economic services; and

2.3.2 the amounts required to finance exemptions, rebates and reductions of rates as approved by council from time to time;

2.4 property rates will not be used to subsidize trading and economic services;

2.5 the rates income generated by the municipality will take into account relief measures to address the social and economic needs of the community;

2.6 this Policy was developed in consultation with the community and in compliance with a process of community participation in terms of Chapter 4 of the Municipal Systems Act.

3. **THE PURPOSE OF THIS POLICY**

The purpose of this policy is to:

3.1 comply with the provisions section 3 of the Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

3.2 give effect to the principles outlined above;

3.3 determine the methodology and to prescribe procedures for the implementation of the Act;

3.4 determine criteria to be applied for the levying of differential rates for different categories of properties;

- 3.5 determine or provide criteria for the determination of categories of properties and categories of owners of properties for categories of properties;
- 3.6 determine criteria to be applied for granting exemptions, rebates and reductions;
- 3.7 determine how the municipality's powers must be exercised in relation to multi purpose properties;
- 3.8 determine measures to promote local economic and social development; and
- 3.9 identify which categories of properties the municipality has elected not to rate as provided for in section 7 of the Act.

4. **EQUITABLE TREATMENT OF RATEPAYERS**

This municipality is committed to treating all ratepayers on an equitable basis. "Equitable" does not necessarily mean "equal" treatment of ratepayers. The circumstances of each category of owner or category of property will be considered in a fair manner, and within the limitations set out in the Act. The Municipality may adopt measures to ensure equitable and fair treatment of ratepayers.

Any differentiation in levying rates must not constitute unfair discrimination.

5. **DISCRETIONARY DECISIONS ADOPTED BY THE MUNICIPALITY WITH RESPECT TO LEVYING OF RATES**

It is recorded that the Municipality has adopted the following resolutions:

- 5.1 To levy rates on all rateable property in its area of jurisdiction.
- 5.2 To determine the date of implementation as provided above.
- 5.3 To determine the date of general valuation.
- 5.4 To levy different cents in the rand for different categories of rateable property.
- 5.5 That the categories of properties for the purpose of differential rating referred to in 5.4 above are those specified in SECTION 6.1.1.
- 5.6 That the criteria for the assessment of market value in terms of section 8(1) of the MPRA shall be Actual use.

- 5.7 To determine that the valuations for multiple purpose usage will be assessed according to the dominant use of the property.
- 5.8 To not rate properties of which the municipality is the owner, except where the property is leased to a third party or where the property has been sold but not transferred to a third party.
- 5.9 To rate public service infrastructure (excluding municipal public service infrastructure) that is identifiable and to which a market related value can be determined with the proviso that the municipality may extend this annually to include other identifiable entities as the data set is available.

6. **CATEGORIES OF RATEABLE PROPERTY AND DIFFERENTIAL RATING**

- 6.1 Different rates may be levied for different categories of rateable property.

6.1.1 The different categories are as follows:

Residential	R
Commercial	C
Vacant Land	VL
Industrial	C
Agricultural	AG
Public Service Purposes	PS
Other	O
Public Service Infrastructure	PSI
Public Benefit Organisation	PBO
Unauthorised Use	UU
Mixed Use Property	MU

- R as recorded
- C means property used for commercial, industrial or business purposes
- VL means property which is undeveloped and is not classified as any of the other listed categories.
- AG means farm property used for agricultural purposes i.e. production of crops, livestock or generally recognized agricultural activities with those buildings which are generally considered necessary for agricultural activities.
- PSP as recorded
- O Means any property which is not associated with any of the categories of property listed above.

- PSI as recorded
- PBO means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act.
- UU means any property used for any purpose other than its permitted zoned use or that has not been granted special consent by the municipality in terms of its Town Planning Scheme; or that has any unauthorized structures on the property that are not part of the approved plan; and that cannot therefore be placed into any of the existing current permitted use categories approved by Council in the Rates Policy.
- MU As recorded

6.2 A municipality may not levy:

- 6.2.1 different rates on residential properties, except as provided for in sections 11(1)(b), 21 and 89 of the Act;
- 6.2.2 a rate on non-residential properties that exceeds a prescribed ratio to the rate on residential properties determined in terms of section 1(1)(a) of the Act. As at the date of adoption hereof no rate has been prescribed;
- 6.2.3 rates which unreasonably discriminate between categories of non-residential properties; or
- 6.2.4 additional rates except in Special Rating Areas as provided for in the Act.

6.3 With due regard to the above, the following ratios are determined for differential rating purposes:

The rate on the categories on non-residential properties listed in the first column of this table may not exceed the ratio to the rate on residential properties listed in the second column of the table. The first number in the ratio represents residential property.	
CATEGORY OF PROPERTY	RATIO IN RELATION TO RESIDENTIAL PROPERTY
Residential	1:1
Commercial	1:2
Vacant Land	1:2
Industrial	1:2
Agricultural	1:0.25
Public Service Purposes	1:0.25
Other	1:0.52

Public Service Infrastructure	1:0.25
Public Benefit Organisation	1:0.25
Unauthorised Use	1:3
Mixed Use Property	1:1

7. **RELIEF MEASURES FOR RATEPAYERS**

7.1.1 the need to grant relief to certain ratepayers (including the poor) with a view to providing for appropriate measures to alleviate the impact of the rates burden on them;

7.1.2 the effect of rates on non profit organizations whose income is applied solely to further the aims and objectives of the said organization, and which may be registered in terms of the Income Tax Act for tax reductions because of those activities;

7.1.3 the specified public benefit activities recognized by the act relating to those activities listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth schedule to the Income Tax Act, 1962 (Act No.58 of 1962), and these public benefit organizations have been granted the relief identified below.

7.4 The Municipality will only consider the grant of relief to those organizations who meet the requirements set out in clause 7.1.2 and 7.1.3 above and whose activities are of a public and/or charitable nature.

7.5 The municipality will not grant relief in respect of the payment of rates other than by way of an exemption, a rebate or a reduction provided for in its rates policy and granted in terms of section 15 of the Act to:

7.5.1 a category of properties, or

7.5.2 a category of owners of properties as provided hereunder.

7.6 The municipality will not grant relief to the owners of properties on an individual basis.

8. **CATEGORIES OF OWNERS ENTITLED TO RELIEF**

This municipality has identified the categories of owners below for purposes of granting exemptions, rebates or reductions in terms of section 15 of the Act:

8.1.1 indigent owners;

8.1.2 pensioners;

8.1.3 owners temporarily without an income;

8.1.4 owners of property situated within an area affected by:

8.1.4.1 a disaster within the meaning of the Disaster Management Act 57 of 2002;

8.1.4.2 any other serious adverse social or economic conditions;

8.1.5 public benefit organizations who conduct the following specified public benefit activities:

8.1.5.1 welfare and humanitarian; or

8.1.5.2 health care; or

8.1.5.3 education; and

8.1.5.4 are registered in terms of the Income Tax Act for tax reductions because of the activities referred to in (8.1.6);

8.1.6 non-profit organizations registered in terms of the Non-profit Organizations Act whose activities are that of a public and charitable nature as may be specified by the Municipality from time to time;.

8.1.7 minor children who are the head of a household as defined in child headed household;

8.1.8 disabled persons;

8.1.9 retirees;

9. **EXEMPTIONS**

An exemption is a release from liability for the payment of rates.

A. **EXEMPTIONS GRANTED TO CATEGORIES OF PROPERTIES**

9.1 The Municipality has exempted in total, from payment of rates the following categories of properties:

9.1.1 Property registered in the name of and used primarily as a place of public worship by a religious community including an official residence also registered in the name of that community, which is occupied by an office bearer who officiates at services at that place of public worship.

9.1.2 Non-Profit organization/s conducting sporting and recreation activities.

9.1.3 Properties situated on rural communal land and which are used exclusively as public places of worship by a religious community including an official residence also registered in the name of that community, which is occupied by an office bearer who officiates at services at that place of public worship.

B. **EXEMPTIONS GRANTED TO CATEGORIES OF OWNERS OF PROPERTIES**

9.2 The Municipality has resolved to exempt from the payment of rates the following categories of owners of properties:

9.2.1 Properties owned by public benefit organizations which are used for any specific public benefit activities listed in Part 1 of the 9th Schedule to the Income Tax Act;

9.3 All applications for exemption shall be granted on an annual basis

9.4 In order to qualify for exemption all applicants shall comply with the following requirements:

9.4.1 written applications for exemption for each financial year must be lodged in the prescribed format with the Municipal Manager on or before the last working day of October ;

- 9.4.2 in the case of public benefit organizations upon proof of:
 - 9.4.2.1 registration in terms of the requirements of the Income Tax Act;
 - 9.4.2.2 an affidavit signed by the head of the public benefit organization or non profit organization before a Commissioner of Oaths that the property is used primarily for the specified public benefit activities and purposes of the said public benefit organization;
- 9.4.3 in the case of a religious community upon proof of submission that:
 - 9.4.3.1 the property is used primarily as a place of public worship; and
 - 9.4.3.2 in the case of the residence owned by the public benefit organization that property is occupied by an office bearer who officiates at services at that place of worship;
 - 9.4.3.3 a copy of the title deed issued by the Deeds Registry within the last 2 months reflecting that the property is registered in the name of the applicant. Note that the requirement does not apply to exemptions in terms of 9.1.3 hereof.
- 9.5. In the case of properties owned by non profit organizations upon proof of submission of:
 - 9.5.1 an affidavit signed by the head of the non profit organization before a Commissioner of Oaths that the property is used primarily for the aims and objective of the said non profit organization ;
 - 9.5.2 that no private pecuniary profit is made from the property;
 - 9.5.3 that no rent is received by the applicant for any use of the property by other persons.
- 9.6 The Municipality reserves the right to specify such other requirements as the municipal council deems necessary from time to time.

10. **REDUCTIONS**

A reduction is the lowering of the value of the property upon which rates will be levied.

- 10.1 It is recorded that the municipality is precluded in terms of section 17(1)(h) of the Act from levying rates on the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality:

10.1.1 for residential properties; or

10.1.2 for properties used for multiple purposes provided one or more components of the property are used for residential purposes.

10.2 The municipality has resolved to further reduce the value upon which rates will be levied by an amount not exceeding R 35 000,00 in respect of all developed properties or properties used for multiple purposes provided that one or more components of the property are used for residential purposes.

11. **REBATES**

A rebate is a discount granted on the amount of rates payable by the ratepayer.

11.1 The municipality has resolved to grant the following rebates, to the following categories of owners of properties in addition to the rebate granted to the category of properties in 11.1 above:

Schedule of the categories of properties granted rebates:

11.1 Indigent owners		
11.1.1. Criteria	In order to qualify as an indigent owner, the owner must:	
	(a)	Be the sole owner of the property or owner jointly with his/her spouse;
	(b)	Be living permanently on the property;
	(c)	Not own any other property;
	(d)	Have an aggregate gross annual income not greater than: <ul style="list-style-type: none">• Single person : one state pension• Married person : two state pension
	(e)	Provide proof of identity in the form of an identity document;
	(f)	Substantiate items 8.1.1.(a) above by way of a sworn affidavit before a Commissioner of Oaths;
	(g)	Provide proof of income on a sworn declaration and supported by documentation;
	(h)	Provide any other supporting documentation as may be specified by the municipality from time to time; and
	(i)	Make application annually on the prescribed form and within the prescribed time period.

11.1.2 Rebate granted	Gross Annual Household Income	Percentage Rebate
	Single person – not exceeding one state pension	50%
	Married person – not exceeding two state pensions	50%

11.2. Rebates for the Aged		
11.2.1 Criteria	In order to qualify , the owner must:-	
	(a)	Be at least 60 years of age at the date of application;
	(b)	Be the sole owner of the property or owner jointly with his/her spouse;
	(c)	Be living permanently on the property,
	(d)	Will be applicable to only one property if the applicant owns more than one property. – Will be applicable to the lowest valued property;
	(e)	Provide proof of identity in the form of an identity document;
	(f)	Substantiate items 11.2.1.(a) to (d) above by way of a sworn affidavit before a Commissioner of Oaths;
	(g)	Provide any other supporting documentation as may be specified by the municipality from time to time;
	(h)	Make application annually (by the last working day of November) on the prescribed form and within the prescribed time period.
11.2.2 Rebate Granted	Category	Percentage rebate
	60years – 64years	25%
	65years – 69years	50%
	70years and above	100%

11.3 The Municipality will not grant relief in respect of the payment of a rate:

11.3.1 to a category of owners of properties, or to the owners of a category of properties, other than by way of an exemption, a rebate or a reduction as provided for in this policy and granted in terms of Section 15 of the Act; or

11.3.2 to the owners of properties on an individual basis.

11.4 **Applicants qualifying and meeting the criteria for all rebates as listed above, will only receive the rebate most beneficial to them.**

12. **CRITERIA FOR DIFFERENTIAL RATING**

12.1 Differential rating is the levying of different rates for different categories of properties. The Municipality has resolved to levy differential rates for different categories of rateable property properties as reflected in Section 6.1.1 above and the rates applicable to the different categories of properties are as resolved by the council and gazetted:

13. **MULTIPLE PURPOSE PROPERTIES**

13.1 The municipality has resolved to valuations according to the dominant use of the property.

13.2 Section 9 of the Act provides for the value of properties to be based on one of the following criteria namely:

13.2.1 the permitted use (section 9(a));

13.2.2 the dominant use (section 9(b));

13.2.3 pro rata based on the various multi-purpose usage (Section 9(c)).

13.3 It is recorded that this municipality has determined that for the purpose of assessing the value of multi purpose properties the following criteria will apply:

13.3.1 option 13.2.1 will apply only in respect of vacant land which has not been put to any use. In this instance the zoning or permitted use prevails. If indeterminate, then the valuer will establish the Highest and Best Use of the property;

13.3.2 dominant usage as in 13.2.2 will be determined by the valuer as a basis for determining the use category. Dominant in this instance shall be measured as the higher of either;

13.3.2.1 the measured extent under use (land and/or buildings), or

13.3.2.2 the gross rental value of the area under use (land and/or buildings).

13.4 Properties will be assessed on dominant use where at least 66% of that property is used for a particular purpose. The entire property will be assigned to that category of usage and the value will be assessed based on that usage only .

13.5 Section 9(c) of the Act allows for that multiple purpose properties to be determined by apportioning the market value of the property to the different purposes for which the property is used and then applying the respective rate randage to the different usages on a pro rata basis.

13.6 This municipality has resolved that:

13.6.1 generally properties will be assigned to a category based on its dominant usage.

14. **COMMUNITY PARTICIPATION**

It is recorded that every municipality may only adopt its rates policy or any amendment thereof or any review of its policy after following a process of community participation in accordance with chapter 4 of the Municipal systems Act, 2000.

14.1 This Municipality will comply with its community participation and consultation obligations in terms of Chapter 4 of the Municipal Systems Act and Sections 4 and 5 of the Act before the Rates Policy or any review thereof is finally adopted. In terms of chapter 4 of the Municipal systems Act, 2000 (Act No. 32 of 2000) the Municipality is committed to:

14.1.1 building capacity of the local community to enable it to participate in the affairs of the Municipality; and

14.1.2 to foster community participation for which the municipality will allocate funds in its budget for such processes.

14.2 The Participation by the local community in municipal affairs will take place through the political structures; the mechanisms, processes and procedures for participation in municipal governance and any other appropriate mechanisms processes and procedures established by the municipality and generally to apply the provisions for participation as required by this act .

14.3 The municipality will provide for:

14.3.1 the receipt processing and consideration of petitions, objections and comments lodged by the members of the local community;

14.3.2 public meetings and hearings by the municipal council and other political structures (e.g. ward committees) and political office bearers of the municipality;

14.3.3 consultative sessions with locally recognized community organizations and where appropriate traditional authorities;

14.4 Communication with the public relating to the Rates Policy will be in terms of section 4(2) of the act by notice in:

14.4.1 local newspapers circulating in its area and determined by this council as a newspaper of record; and/or

14.4.2 official notice boards and other public places accessible to the public including the library and the municipal offices;

14.4.3 on the municipal website (*if applicable*);

and inviting the local community to submit comments and representations within the time specified in the notice.

15. **ANNUAL RATES INCREASE / DECREASE**

The Rates tariff will be reviewed (increased / decreased) annually during the budget process. On written application, and on good cause shown, the municipality may apply for exemption from the upper limit set by the National Treasury, on the percentage by which rates on properties or a rate on a specific category of properties may be increased.

16. **RECOVERY OF RATES**

- 16.1 The following people shall be liable for the payment of rates levied by the Municipality:
- 16.1.1 owner of a property;
 - 16.1.2 joint owners of a property, who shall be liable jointly and severally;
 - 16.1.3 the owner of a sectional title unit; and
 - 16.1.4 in relation to agricultural properties:
 - 16.1.4.1 any one joint owner of the agricultural property for all the rates levied on the agricultural property; or
 - 16.1.4.2 each individual joint owner for that portion of rates levied on the joint owner's undivided share in the agricultural property, which ever option the Municipality may choose in relation to agricultural properties.
- 16.2 In terms of Section 26 of the Act the Municipality will recover rates:
- 16.2.1 on a monthly basis levied over a ten (10) month period commencing with the first rate account being raised in August and the last account raised in May of each year. Payment for each monthly rates account must be made on or before the last working day following the month in which the account was raised.
 - 16.2.2 payment on an annual basis may only be made by agreement with the municipality and payment must be effected on or before a date as determined annually by council.
- 16.3 The Municipality will furnish each person liable for the payment of rates with a written account in terms of Section 27 of the Act.
- 16.4 A Municipality may recover rates in arrears from tenants and occupiers in accordance with the provisions of Section 28 of the Act.
- 16.5 A Municipality may recover rates due, either whole or in part, from the agent of the owner if this is more convenient for the Municipality and in terms of Section 29 of the Act.
- 16.6 The municipalities Credit Control Policy shall apply to the collection of arrear rates.

17. **CONSOLIDATION AND APPORTIONMENT OF PAYMENTS**

Separate accounts of persons liable for payment to the municipality for either rates or services will be consolidated in one account and any appropriation of payments will be done in accordance with the municipality's credit control policy.

18. **DEFERMENT OF RATES**

18.1 The Municipality will on application defer the payment of rates in terms of section 26(3) of the Act under the following special circumstances. To qualify for deferment of rates, the Applicant: -

18.1.1 must be a pensioner, indigent, disabled, over 60 years of age, or who is not above 60 years of age, but has or has been retired from employment by reason of any illness or disability certified by a medical practitioner, dentist, psychologist, intern or intern psychologist contemplated in the Medical, Dental and Supplementary Health Service Professions Act, 1974 (Act 56 of 1974), and whose income from all sources whatsoever must not exceed the amount as disclosed in the Municipality's Indigent Policy. (including the income of the spouse, if applicable) and the Municipal valuation of the property must not exceed R 50 000;

18.1.2 must reside permanently on the property concerned;

18.1.3 must be the registered owner of the property.

18.2 Application must be made annually in writing on the prescribed form:

18.2.1 not later than the final date for payment of such rates provided that the council may in special circumstances grant a deferment of the payment of rates after the final date for such payment notwithstanding that such application was made after such final date for payment;

- 18.3 Deferment will be considered provided that the total amount of all rates so deferred together with accumulated interest accumulated thereon shall not at any time exceed 50% of the value of the property concerned as shown in the valuation roll.
- 18.4 The final date for payment of the rates on the property concerned shall not be affected by reason of any application for deferment in terms of subsection 17.2 above, provided that if the council allows such application, the portion of the rates in respect of which payment is deferred shall be refunded to the applicant.
- 18.5 The accumulated amount of the deferred rates shall bear interest at a rate determined from time to time by the council and the council may also approve the waiver of such interest.
- 18.6 Only the current year's rates can be considered for deferment and then only if the Applicant's rates are not in arrears.
- 18.7 Any deferment granted in terms of here of shall terminate immediately: -
- 18.7.1 upon the death of the registered owner; provided that the council may continue such deferment, in any case where it is established to its satisfaction that the property concerned has been inherited by the surviving spouse and that such spouse is continuing in occupation of the property;
 - 18.7.2 upon the expropriation, sale or other disposal of the property concerned;
 - 18.7.3 upon the owner ceasing to reside permanently on the property concerned;
 - 18.7.4 if the owner fails by the final date for the payment thereof, to pay rates or any part thereof owing in respect of the property concerned, after allowing for the amount of the deferment; and
 - 18.7.5 on expiry of the period of deferment.

19. **IMPERMISSIBLE RATES IN TERMS OF SECTION 17 OF THE ACT**

- 19.1 It is recorded that the Municipality may not, in terms of section 17 of the Act levy a rate on-
- 19.1.1 the first 30% of the market value of public service infrastructure;

- 19.1.2 those parts of a special nature reserve, national park or nature reserve within the meaning of the Protected Areas Act, or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004, which are not developed or used for commercial, business, agricultural or residential purposes;
- 19.1.3 a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds;
- 19.1.4 the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality-
- 19.1.4.1 residential purposes;
- 19.1.4.2 for properties used for multiple purposes, provided one or more components of the property are used for residential purposes; or
- 19.1.5 on a property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.
- 19.2 The exclusion from rates of a property referred to in subsection 18.1.5 lapses if the declaration of that property as a special nature reserve, national park, nature reserve or national botanical garden, or as part of such a reserve, park or botanical garden, is withdrawn in terms of the applicable Act mentioned in that subsection.
- 19.3 If the property in respect of which the declaration is withdrawn is privately owned, the owner, upon withdrawal of the declaration, becomes liable to the municipality concerned for any rates that, had it not been for subsection 18.1.5, would have been payable on the property during the period commencing from the effective date of the current valuation roll of the municipality. If the property was declared as a protected area after the effective date of the current valuation roll, rates are payable only from the date of declaration of the property.

19.4 The amount for which an owner becomes liable in terms of paragraph (b) must be regarded as rates in arrears, and the applicable interest on that amount is payable to the municipality.

19.5 Paragraphs 18.2 and 18.3 apply only if the declaration of the property was withdrawn because of-

19.5.1 a decision by the private owner for any reason to withdraw from the agreement concluded between the private owner and the state in terms of the Protected Areas Act, and in terms of which the private owner initially consented to the property being declared as a protected area; or

19.5.2 a decision by the state to withdraw from such agreement because of a breach of the agreement by the private owner.

20. CONSTITUTIONALLY IMPERMISSIBLE RATES

20.1 The Act provides that in terms of Section 229(2)(a) of the Constitution a Municipality may not exercise its power to levy rates on property in a way that would materially and unreasonably prejudice -

20.1.1 national economic policies;

20.1.2 economic activities across its boundaries; or

20.1.3 the national mobility of goods, services, capital or labour.

21) LAND TENURE RIGHTS

Tenure rights and tenure holders are primarily associated with rural land. The character of a tenure right is one of communal living in terms of limited rights which exclude ownership in freehold, and provide for the right of use and enjoyment mainly for residential or agricultural purposes, but also embraces commercial use. The occupancy is associated with family, community and/or a traditional authority and not the cadastral or land parcel boundaries. Occupation and use will often straddle cadastral boundaries. Given the definition of 'property' and 'owner' Land Tenure Rights must be identified, valued and rated.

The identification, valuation and rating of the residential old order rights and residential Permission to Occupy and other residential Land Tenure rights have been excluded from separate rating for this valuation cycle, and will be valued as part of the parent property under the category rural communal

land. The basis of this approach is informed by the character of the State Trust Land which precludes the identification of all usage at this stage. The cost and time implications outweigh the benefit of any revenue generation received, and which revenue will not be capable of being recouped especially in light of the legislative requirement to phase in the rating over a three year period. For this valuation cycle only the commercial and institutional units be identified, valued and rated separately.

DRAFT

RICHMOND MUNICIPALITY



UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE POLICY

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1. DEFINITIONS

In this Policy, unless the context indicates otherwise, a word or expression to which a meaning has been assigned has the same meaning, and -

"Act", means Municipal Financial Management Act, 2003 (Act No. 56 of 2003)

"Allocation", in relation to a municipality, means—

- (a) A municipality's share of the local government's equitable share referred to in section 214 (1) (a) of the Constitution;
- (b) An allocation of money to a municipality in terms of section 214 (1) (c) of the Constitution;
- (c) An allocation of money to a municipality in terms of a provincial budget; or
- (d) Any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction;

"ex post" means after the fact or actual;

"Fruitless and Wasteful Expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

"Irregular Expenditure", in relation to a municipality or municipal entity, means—

- (a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Act, and which has not been condoned in terms of section 170;
- (b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of the Act;
- (c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998) as amended from time to time; or
- (d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of **"unauthorised expenditure"**

"MBRR" means the Municipal Budget and Reporting Regulations, which prescribes the structure and formats of municipal budgets.

"MFMA" means the Municipal Finance Management Act, 2003 (Act No. 56 of 2003)

"Unauthorised Expenditure", in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11 (3), and includes:

- (a) overspending of the total amount appropriated in the municipality's approved budget;
- (b) overspending of the total amount appropriated for a vote in the approved budget;
- (c) expenditure from a vote unrelated to the department or functional area covered by the vote;
- (d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- (e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- (f) a grant by the municipality otherwise than in accordance with this Act;

"Vote" means:

- (a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
- (b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

2. OBJECTIVE

The objective of this policy document is to clearly define the responsibilities of the Municipality in terms of the Municipal Finance Management Act with respect to Unauthorised, Irregular, Fruitless and Wasteful expenditure. This policy document addresses the following areas:

- 2.1 The definition of Unauthorised, Irregular, Fruitless and Wasteful expenditure in terms of the Act.

- 2.2 The roles and responsibilities of the Accounting Officer, management and other officials of the municipality with respect to the prevention, identification, reporting, recovery, write off or approval and disclosure in the annual financial statements of Unauthorised, Irregular, Fruitless and Wasteful expenditure.

3. PRINCIPLES

- 3.1 This Policy supports the following principles:

- 3.1.1 To secure the sound and sustainable management of the financial affairs of municipalities and other institutions in the local sphere of government;
- 3.1.2 To establish treasury norms and standards for the local sphere of government;
- 3.1.3 Ensuring transparency, accountability and appropriate lines of responsibility in the fiscal and financial affairs of municipalities and municipal entities;
- 3.1.4 The management of the municipality's revenues, expenditures, assets and liabilities and the handling of their financial dealings.

- 3.2 Section 32(2) and Section 32(3)-(7) of the MFMA identifies the following responsibilities with respect to a municipality and Accounting Officer:

- 3.2.1 A municipality must recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure unless the expenditure:

- a) in the case of unauthorised expenditure, is:

- authorised in an adjustments budget; or
- certified by the municipal council, after investigation by a council committee, as irrecoverable and written off by the council; and

- b) in the case of irregular or fruitless and wasteful expenditure, is, after investigation by a council committee, certified by the council as irrecoverable and written off by the council.

- 3.3 If the accounting officer becomes aware that the council, the mayor or the executive committee of the municipality, as the case may be, has taken a decision which, if implemented, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure, the accounting officer is not liable for any ensuing unauthorised, irregular or fruitless and wasteful expenditure provided that the accounting officer has informed the council, the mayor or the executive committee,

in writing, that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure.

3.4 The accounting officer must promptly inform the mayor, the MEC for local government in the province and the Auditor-General, in writing, of:

3.4.1 any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality;

3.4.2 whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and

3.4.3 the steps that have been taken:

a) to recover or rectify such expenditure; and

b) to prevent a recurrence of such expenditure.

3.5 The writing off in terms of Section 32(2) of the MFMA of any unauthorised, irregular or fruitless and wasteful expenditure as irrecoverable is no excuse in criminal or disciplinary proceedings against a person charged with the commission of an offence or a breach of this Act relating to such unauthorised, irregular or fruitless and wasteful expenditure.

3.6 The accounting officer must report to the South African Police Service all cases of alleged:

3.6.1 irregular expenditure that constitute a criminal offence; and

3.6.2 theft and fraud that occurred in the municipality.

3.7 The council of a municipality must take all reasonable steps to ensure that all cases referred to in Section 32(6) of the MFMA are reported to the South African Police Service if:

3.7.1 the charge is against the accounting officer; or

3.7.2 the accounting officer fails to comply with subsection Section 32(6) of the MFMA.

3.8 In terms of Section 62(1)(a)-(e) of the MFMA, the Accounting Officer is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure:

- 3.8.1 That the resources of the municipality are used effectively, efficiently and economically;
- 3.8.2 That full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards;
- 3.8.3 That the municipality has and maintains effective, efficient and transparent systems:
- a) of financial and risk management and internal control; and
 - b) of internal audit operating in accordance with any prescribed norms and standards;
- 3.8.4 That unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented;
- 3.8.5 That disciplinary or, when appropriate, criminal proceedings are instituted against any official of the municipality who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA.
- 3.9 In terms of Section 78(a)-(c) of the MFMA, the senior management of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure:
- 3.9.1 That the system of financial management and internal control established for the municipality is carried out diligently;
- 3.9.2 That the financial and other resources of the municipality are utilised effectively, efficiently, economically and transparently;
- 3.9.3 That any unauthorised, irregular or fruitless and wasteful expenditure and any other losses are prevented.
- 3.10 In terms of the reporting responsibilities of the Accounting Officer, Section 125(2)(d) and (e) of the MFMA, the notes to the annual financial statements of a municipality or municipal entity must disclose the following information:
- 3.10.1 Particulars of:
- a) Any material losses and any material irregular or fruitless and wasteful expenditures, including in the case of a municipality, any material unauthorised

expenditure, that occurred during the financial year, and whether these are recoverable;

- b) Any criminal or disciplinary steps taken as a result of such losses or such unauthorised, irregular or fruitless and wasteful expenditures; and
- c) Any material losses recovered or written off;
- d) Particulars of non-compliance with this Act; and
- e) Any other matters that may be prescribed.

4. SCOPE OF APPLICATION

4.1 From a responsibility perspective, this policy is relevant to all employees of the municipality, whether full-time or part-time. It is, however, specifically applicable to the Council, Accounting Officer, Chief Financial Officer, Senior Manager's, Officials and all employees whether full-time or part-time. In particular, the duly appointed Directorate and responsibility managers have significant roles in:

- 4.1.1 Identifying the identity of the person who is liable for unauthorised, irregular or fruitless and wasteful expenditure.
- 4.1.2 Deciding on how to recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure.
- 4.1.3 Determining the amount of unauthorised, irregular or fruitless and wasteful expenditure to be recovered, written off or provided for.

5. PROCESSES TO BE FOLLOWED WHEN DEALING WITH UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFULL EXPENDITURE

5.1 Unauthorised expenditure

5.1.1 In considering authorisation of unauthorised expenditure, council must consider the following factors:

- a) the matter must be referred to Council for a determination and decision;
- b) the nature, extent, grounds and value of the unauthorised expenditure must be submitted to Council;
- c) the incident must be referred to a Council Committee for investigation and recommendations;

- d) it must be established whether the Accounting Officer or official or public office bearer that made, permitted or authorised the unauthorised expenditure acted deliberately or in a negligent or grossly negligent manner.
- e) the Accounting Officer must inform the Council, the mayor or the Executive Committee that a particular decision would result in an unauthorised expenditure as per section 32(3) of the MFMA;
- f) there must be good ground indicating reasons for authorising the unauthorised expenditure. For example:
 - the Mayor, Accounting Officer or official was acting in the best interests of the Municipality and the local community by making and permitting unauthorised expenditure;
 - the Mayor, Accounting Officer or official was acting in good faith when making and permitting unauthorised expenditure; and
 - the Municipality has not suffered any material loss as a result of the action.

5.1.2 Under these instances, the Council may authorise the unauthorised expenditure. If unauthorised expenditure is approved by Council, there would be no further consequences for the political office-bearers or officials involved in the decision to incur the expenditure.

5.2 Adjustments budgets to authorise unauthorised expenditure

5.2.1 The municipality may incur expenditure only in terms of an approved budget. The Council may only authorise unauthorised expenditure in an adjustments budget.

5.2.2 The manner in which the Council may authorise the unauthorised expenditure in the adjustment budget as follows:

- a) ***Adjustments budget for unforeseen and unavoidable expenditure:*** An adjustments budget is to allow Council to provide *ex post* authorisation for unforeseen and unavoidable expenditure that was authorised by the Mayor in terms of section 29 of the MFMA must be tabled in council at the "first available opportunity" or within the 60 days after the expenditure was incurred (see section 29(3) of the MFMA). Should either of these timeframes be missed, the unforeseen and unavoidable expenditure must be treated in the same manner

as any other type of unauthorised expenditure, and may still be authorised in one of the other adjustments budgets process described below.

b) **Main adjustments budget:** In terms of regulation 23(6)(a) of the MBRR, council may authorise unauthorised expenditure in the adjustments budget which may be tabled in council "at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year". Therefore unauthorised expenditure that occurred in the first half of the current financial year may be authorised by council in this adjustments budget. Where unauthorised expenditure from this period is not identified or investigated in time to include in this adjustments budget, it must be held over to the following adjustments budget process noted below.

c) **Special adjustments budget to authorise unauthorised expenditure:** In terms of regulation 23(6)(b) of the MBRR, council may authorise unauthorised expenditure in a special adjustments budget tabled in council when the mayor tables the annual report in terms of section 127(2) of the MFMA. This special adjustments budget "may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the Act." This special adjustments budget therefore deals with:

- unauthorised expenditure that occurred in the first half of the previous financial year that was not included in the main adjustments budget or that was included but referred back for further investigation or further information;
- unauthorised expenditure that occurred in the second half of the previous financial year, and
- any unauthorised expenditure identified by the Auditor-General during the annual audit process.

The timing of this special adjustments budget requires:

- the municipality to report all the unauthorised expenditure in its annual financial statements (thus ensuring transparency regarding its performance with implementing the budget);
- the Auditor-General to audit the municipality's disclosure of its unauthorised expenditure and to add any further unauthorised expenditure identified in the audit process; and

- sufficient time (but also places a time limit) for instances of unauthorised expenditure to be properly investigated before being presented to council for a decision on whether or not to authorise it; the investigation is normally done by a council committee.

5.3 Recovery of unauthorised expenditure

5.3.1 All instances of unauthorised expenditure must be recovered from the liable official or political office-bearer, unless the unauthorised expenditure has been authorised by council in an adjustments budget.

5.3.2 Once it has been established who is liable for the unauthorised expenditure, the accounting officer must, in writing, request that the liable official or political office-bearer pay the amount within 30 days or in reasonable installments. If the person fails to comply with the request, the matter must be handed to the municipality's legal division for the recovery of the debt through the normal debt collection process.

5.4 Irregular expenditure

5.4.1 In terms of section 32(2)(b) irregular expenditure may only be written-off by Council if, after an investigation by a council committee, the irregular expenditure is certified as irrecoverable. In other words writing-off is not a primary response, it is subordinate to the recovery processes, and may only take place if the irregular expenditure is certified by Council as irrecoverable, based on the findings of an investigation.

5.4.2 With reference to (a) as defined, - in terms of section 170 of the MFMA, only the National Treasury may condone non-compliance with a regulation issued in terms of the MFMA or a condition imposed by the Act itself. The municipal Council therefore has no power in terms of the MFMA to condone any act of non-compliance in terms of the MFMA or any of its regulations. The treatment of expenditure associated with the non-compliance is therefore the responsibility of the Council.

5.4.3 With reference to (b) as defined – there is no provision in the MSA that allows for a contravention of the Act to be condoned. Nevertheless, should a municipality wish to request that an act of non-compliance with any provision of the MSA be

condoned, then the accounting officer should address the request to the Minister of Co-operative Governance and Traditional Affairs, who is responsible for administering the MSA. The resultant expenditure should however be dealt with in terms of section 32(2) of the MFMA.

5.4.4 With reference to (c) as defined – there is no provision to allow irregular expenditure resulting from a contravention of the Public Office-Bearers Act to be condoned. This is consistent with section 167(2) of the MFMA, which provides that such irregular expenditure cannot be written-off and must be recovered from the political office-bearer concerned.

5.4.5 With reference to (d) as defined – a council may condone a contravention of the council approved SCM policy or a by-law giving effect to such policy, provided that the contravention, is not also a contravention of the MFMA or the SCM regulations, in which case (a) applies and then only National Treasury can condone a contravention of the SCM regulations. Any such requests must be accompanied by a full motivation and submitted to mfma@treasury.gov.za for consideration.

5.4.6 Once the Accounting Officer or Council becomes aware of any allegation of irregular expenditure, such allegation may be referred to the municipality's own Internal Audit Unit or any other appropriate investigative body for investigation, to determine whether or not grounds exist for a charge of financial misconduct to be laid against the official liable for the expenditure.

5.5 Ratification of minor breaches of the procurement process

5.5.1 In terms of regulation 36(1)(b) of the Municipal Supply Chain Management Regulations, the supply chain policy of a municipality may allow the accounting officer to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely technical in nature. Where a municipality's supply chain management policy does not include this provision the accounting officer cannot exercise this ratification power. It is important to note that the accounting officer can only rely on this provision if the official or committee who committed the breach had the delegated authority to perform the function in terms of the municipality's adopted System of Delegations, which must be consistent with the MFMA and its regulations. The process to deal

with minor breaches of the SCM policy is contained in a flowchart, refer to (Annexure B).

- 5.5.2 The accounting officer may only ratify a breach of *process*, and not the irregular expenditure itself, which means that the 'irregular' expenditure will still remain irregular. The responsibility to ratify the actual irregular expenditure vests with the Council and processes to deal with such matters are outlined in section 32(2) of the MFMA read together with Regulation 74 of the MBRR.
- 5.5.3 Regulation 36(2) of the SCM regulations states that the accounting officer must record the reasons for any deviations and report to the next Council meeting, and disclose this expenditure in a note to the annual financial statements. The emphasis is on recording the "reasons for any deviations and the associated expenditure".
- 5.5.4 All breaches of a municipality's SCM policy will result in irregular expenditure, in the event that expenditure is incurred; the monetary value of this irregular expenditure is not relevant. The issue of whether the breach is minor or material relates to the nature of the breach and the intent of those responsible for the breach; not to the monetary value thereof.
- 5.5.5 In terms of regulation 36 of the SCM Regulations, the accounting officer is responsible for deciding whether a particular breach of procurement processes is minor or material. In exercising this discretion the accounting officer must be guided by:
- a) ***the specific nature of the breach***: is it simply technical in nature, not impacting in any significant way on the essential fairness, equity, transparency, competitiveness or cost effectiveness of the procurement process?
 - b) ***the circumstance surrounding the breach***: are the circumstances justifiable or, at least, excusable?
 - c) ***the intent of those responsible for the breach***: were they acting in good faith?
 - d) ***the financial implication as a result of the breach***: what was the extent of the loss or benefit?

- 5.5.6 The accounting officer would have to consider the merits of each breach of the procurement processes and take a decision as to whether it should be classified as a minor or material breach.

This category only covers breaches of procurement processes in the municipality's SCM policy and not breaches of other legislation or regulations.

It is important to emphasise that, in terms of the regulation 36 of the SCM Regulations, only the accounting officer can consider the ratification of minor breaches of procurement processes that are purely of a technical nature.

- 5.5.7 The accounting officer must implement appropriate processes in the municipality's SCM policy to investigate the nature of the breach so that an informed decision on corrective action can be made. In the event that a breach falls outside the classification of a minor breach, the accounting officer cannot follow the remedy contained in regulation 36 (1) (b).

- 5.5.8 The MFMA and the SCM regulations do not specify what these processes should be, however, it is recommended that Council investigate the nature of the breach through its Internal Audit Unit or any other investigation body and adopt corrective action as recommended by the Audit Committee.

- 5.5.9 The SCM regulation 36(2) specifies a separate process for reporting the ratification of minor breaches to council, after they have been ratified by the accounting officer. The findings of any investigation must be reported to the accounting officer for consideration when making a decision in this regard. It is important to maintain documentary evidence for audit purposes.

5.6 Disciplinary charges for irregular expenditure

- 5.6.1 If, after having followed a proper investigation, the council concludes that the political office-bearer or official responsible for making, permitting or authorising irregular expenditure did not act in good faith, then the municipality must consider instituting disciplinary action and/or criminal charges against the liable person/s.
- 5.6.2 If the irregular expenditure falls within the ambit of the above description, then the council, mayor or accounting officer (as may be relevant) must institute disciplinary action as follows:

-
- a) ***Financial misconduct in terms of section 171 of the MFMA***: in the case of an official that deliberately or negligently:
- contravened a provision of the MFMA which resulted in irregular expenditure; or
 - made, permitted or authorised an irregular expenditure (due to non-compliance with any of legislation mentioned in the definition of irregular expenditure);
- b) ***Breach of the Code of Conduct for Municipal Staff Members***: in the case of an official whose actions in making, permitting or authorizing an irregular expenditure constitute a breach of the Code; and
- c) ***Breach of the Code of Conduct for Councillors***: in the case of a political office-bearer, whose actions in making, permitting or authorizing an irregular expenditure constitute a breach of the Code. This would also include instances where a councillor knowingly voted in favour or agreed with a resolution before council that contravened legislation resulting in irregular expenditure when implemented, or where the political office-bearer improperly interfered in the management or administration of the municipality.

5.7 Criminal charges arising from an act of irregular expenditure

- 5.7.1 If, after following a proper investigation, the council concludes that the official or political office-bearer responsible for making, permitting or authorising an instance of irregular expenditure acted deliberately or negligently, then the Council must institute disciplinary procedures and lay criminal charges against the liable official or political office-bearer.
- 5.7.2 The irregular expenditure was the result of a breach of the definition of irregular expenditure it must be considered in terms of section 173 of the MFMA.

5.8 Recovery of irregular expenditure

- 5.8.1 All instances of irregular expenditure must be recovered from the liable official or political office-bearer, unless the expenditure is certified by the municipal council, after investigation by a council committee, as irrecoverable and is written off by the council. In other words, the expenditure that is written off is therefore condoned.

5.8.2 Irregular expenditures resulting from breaches of the Public Office-Bearers Act is an exception in that the irregular expenditure must be recovered from the political office-bearer to whom it was paid, who might not have been responsible for making, permitting or authorising the irregular expenditure. Once it has been established who is liable for the irregular expenditure, the accounting officer must in writing request that the liable political office-bearer or official pay the amount within 30 days or in reasonable instalments. If the person fails to comply with the request, the matter must be recovered through the normal debt collection process of the municipality.

5.9 Fruitless and wasteful expenditure

5.9.1 The processes to respond appropriately to fruitless and wasteful expenditure are similar to the following three processes outlined for irregular expenditure:

- a) disciplinary charges against officials and political office bearers;
- b) criminal charges against officials and political office-bearers; and
- c) recovery of the fruitless and wasteful expenditure from the liable persons.

5.9.2 The description of the categories of irregular expenditure in the above three instances can be applied directly to fruitless and wasteful expenditure. The difference is that fruitless and wasteful expenditure can arise in any circumstance and is not dependent on non-compliance with any legislation.

5.9.3 Council should follow section 32(2)(b) of the MFMA when dealing with instances of fruitless and wasteful expenditure.

5.10 Register of unauthorised, irregular, fruitless and wasteful expenditure

5.10.1 All instances of unauthorised, irregular, fruitless and wasteful expenditures must be reported to the mayor, the MEC for local government in the province, the Auditor-General, disclosed in the annual report, and to council as required by section 32(4) and 74 of the MFMA. This disclosure will assist in addressing challenges relating to expenditure control and transparent reporting in order to strengthen accountability.

5.10.2 The introduction of a 'register' to capture unauthorised, irregular, fruitless and wasteful expenditure will ensure that financial management in municipalities is improved, resulting in better audit outcomes.

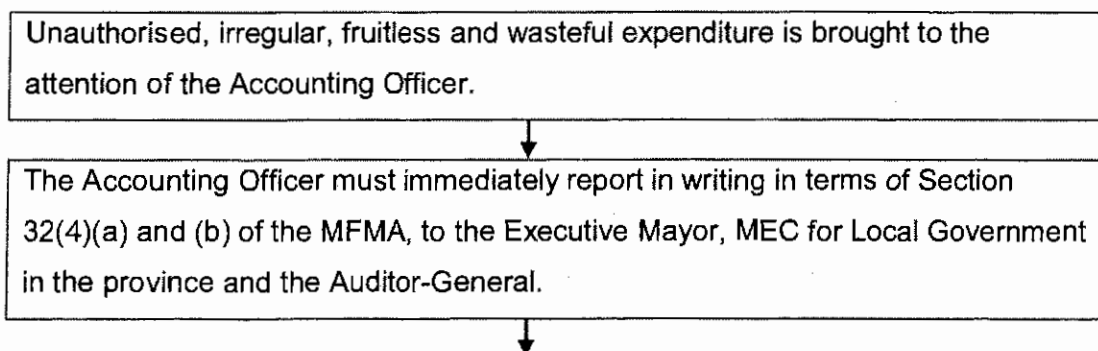
5.10.3 All municipalities need to do all they can to prevent prohibited expenditures. The accounting officer also needs to make sure that the municipality has proper processes in place to record and manage prohibited expenditures, should they occur. Therefore, as part of complying with section 62(1)(d) of the MFMA, the accounting officer (who may delegate the task to the chief financial officer) must set-up and maintain a *Register of Unauthorised, Irregular, Fruitless and Wasteful Expenditures*.

5.10.4 Annexure A sets out the minimum information that should appear in such a *Register*. Municipalities are free to add more detail should they deem this necessary. The aim of the *Register* is also to serve as a tool for recording all unauthorised, irregular, fruitless and wasteful expenditures and for tracking progress in dealing with the consequences flowing from such expenditures until all the issues that gave rise to the expenditures are properly resolved in accordance with the legal framework.

5.10.5 Municipalities are required to implement a register of unauthorised, irregular, fruitless and wasteful expenditure from 1 July 2013, for all transactions falling within this category and ensure it is updated on a continuous basis. This information will allow management to address such matters more thoroughly and within appropriate timeframes.

6. REPORTING REQUIREMENTS

The following diagram provides guidance as to the reporting requirements regarding unauthorised, irregular, fruitless and wasteful expenditure:



The Accounting Officer must in terms of Section 32(4)(c)(i)(ii) of the MFMA, implement steps to rectify or recover such expenditure and to prevent a recurrence of such expenditure.



The Accounting Officer must in terms of Section 32(6)(a) and (b) of the MFMA, report to the South African Police Services all cases of alleged irregular expenditure that constitute a criminal offence and theft and fraud that occurred in the municipality.



The Accounting Officer tables unauthorised, irregular, fruitless and wasteful expenditure before the Council.



Council has the following responsibilities in terms of Section 32(2)(a)(i)(ii) of the MFMA:

- 1) Authorise the expenditure in the adjustment budget.
- 2) Certify after investigation by a Council Committee that the expenditure is irrecoverable and approve the write off by the Council.
- 3) Recommend the recovery of the expenditure from the responsible person.



If unauthorised, irregular, fruitless and wasteful expenditure is not condoned the Accounting Officer must:

1. Take appropriate disciplinary steps as required in Section 62 (e) of the MFMA.
2. Recover the amount



Unauthorised, irregular, fruitless and wasteful expenditure must be reported in the annual report (as a note to the annual financial statements) in terms of Section 125(2)(d)(i)-(iii) of the MFMA.

7. ACCOUNTING TREATMENT AND DISCLOSURE

7.1 Accounting policies:

7.1.1 Revenue Recognition:

If the amounts recovered as a result of unauthorised, irregular, fruitless and wasteful expenditure are material a revenue recognition accounting policy will be required in the annual financial statements.

The accounting policy for revenue recognition should include the following:

a) Revenue from non-exchange transactions:

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures including those set out in the Municipal Finance Management Act (Act no.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain."

b) Mandatory accounting policy notes required in the Annual Financial Statements:

The inclusion of the following accounting policy notes is mandatory. The accounting policy notes should read as follows:

8. MANAGEMENT REPORTING

- 8.1 Management information concerning the status of the disciplinary steps and or criminal proceedings instituted with respect to all unauthorised, irregular, fruitless and wasteful expenditure incurred by the Municipality shall be provided to the Chief Financial Officer on a monthly basis. The information should preferably include the date of the incident, a description of the incident and the subsequent steps taken.
- 8.2 Any approval granted to write off debt owed to the Municipality, shall be provided to the Chief Financial Officer on a monthly basis. This will be in the form of a Council decision.

9. DECLARATION OF INTENT

At its broadest level, the Municipal Finance Management Act endeavours "to secure sound and sustainable management of the fiscal and financial affairs of municipalities and municipal entities by establishing norms and standards and other requirements."

In particular, Chapter 8 of the MFMA places the onus on each employee within the Municipality to take responsibility for the effective, efficient, economical and transparent use of financial and other resources within that employee's area of responsibility. More specifically, the employee must take effective and appropriate steps to prevent, within that employee's area of responsibility, any unauthorised, irregular, fruitless and wasteful expenditure and any under-collection of revenue due.

10. GOVERNING PRESCRIPTS

This Policy has been formulated in terms of the Municipal Finance Management Act, 2003 (Act 56 of 2003).

Legal framework

This policy will be implemented within the legal framework of the relevant national legislation outlined hereunder.

- Treasury regulations GNR.225 of 15 March 2005: Amendment of Treasury Regulations in terms of Section 76
- The Municipal Finance Management Act, 2003 (Act 56 of 2003) Sections 32, 62, 78, 95, 102, 105, 125, 171, 172 and 173.
- The Municipal Supply Chain Management Regulations in terms of regulation 36(1)(b)
- The Municipal Systems Act, in terms of section 4(2)(a).

11. POLICY ADOPTION

This policy has been considered and approved by the **COUNCIL OF RICHMOND MUNICIPALITY** as follows:

Council Resolution No:.....

Approval Date:.....

RICHMOND MUNICIPALITY



POLICY ON PROVISION FOR DOUBTFUL DEBT AND WRITING OFF OF IRRECOVERABLE DEBT

1. INTRODUCTION

- 1.1 This policy provides guidelines on the treatment of impairment and write-off of receivables.
- 1.2 The policy seeks that households consumers with no or lower income are not denied a reasonable service and that the municipality is not financially burdened with non-payment of services.
- 1.3 The Council is faced with a significant amount of outstanding debt and the continuous defaulting by certain consumers who can afford to pay for service.
- 1.4 Despite strict enforcement of the previous policies, Council will continuously be confronted by circumstances requiring the possible write-off of irrecoverable debt and Council is required by GRAP 104 to determine possible debt impairment. Provision should therefore be made for this impairment. To allow this, the Credit Control Policy, Par 9, inter alia, stipulates that:-
 - 1.4.1 The Municipal Manager must ensure that all avenues are utilised to collect the municipality's debt. There are certain circumstances that allow for the valid termination of debt collection procedures, such as:-
 - The insolvency of the debtor, whose estate has insufficient funds;
 - A balance being too small to recover, for economic reasons, considering the cost of recovery;
 - Indigent households who have no assets which can be sold for recovery of debt to municipality; or indigents who do have assets (e.g. RDP houses);
 - Any debtor's account whose cost to recover is more than the assets of that debtor;
 - A deceased debtor who has no assets to the debt; and
 - Where Council deems that a customer or groups of customers are unable to pay for services rendered.
 - 1.4.2 The municipality will maintain audit trails in such an instances and document the reason for the abandonment of the action or claim in respect of the debt.
- 1.5 In addition, the policy further stipulates that "Council must appoint a committee in terms of its delegation to review and recommend to Council to approve all bad debt write-off cases."
- 1.6 The effective management of receivables include, amongst others, the following processes:
 - Implementation/maintenance of the appropriate information and Communication Technology (ICT) Systems and Business Processes;
 - Accurate Billing;
 - Customer Care and Accounts enquiry management;
 - Effective and timeous Credit Control;
 - Impairment of Receivables (Provision for Doubtful Receivables); and
 - Write-off of uncollectable debtor.

2. OBJECTIVES OF THE POLICY

- 2.1 The objectives of this policy are:
 - 2.1.1 To ensure that the receivables disclosed in the annual financial statements are stated at amounts that are redeemed to be collectable; and
 - 2.1.2 To ensure that uncollectable debt is written-off within guidelines of applicable policies and legislation.

3. IMPAIRMENT OF RECEIVABLES

Consumer receivables, long-term receivables and other receivables are stated at cost less provision for impairment (bad debt).

Provision for impairment is made on an individual basis or based on expected payment.

In accordance with GRAP 104, an objective assessment of financial assets is made at year-end to determine possible impairment. Impairment loss is recognised as an expense in the Statement of Financial Performance.

3.1 Consumer Debtors

Consumer debtors are evaluated at the end of the reporting date and impaired as follows, taking their payment ratio over 12 months into consideration:

Category of Debtor	Percentage of debt regarded as collectable	Percentage of debt provided for as irrecoverable
Credit balance	Zero	Zero
Current account	100%	Zero
Debt owing between 30 to 150 days	100%	Zero
Debt in excess of 150 days	Zero	100%
Approved indigents	Zero	100%
Pending indigents	Zero	100%
Hand over accounts to panel of debt collectors, legal hand over, clearance hand over (debt outside of Section 118(1)(b) of the Municipal Systems Act	Zero	100%
Government / public infrastructure account	100%	Zero
Housing rental receivables <ul style="list-style-type: none">• Current debt• Debt between 30 to 150 days• Debt ageing 150 days+	<div>100%</div> <div>100%</div> <div>Zero</div>	<div>Zero</div> <div>Zero</div> <div>100%</div>

3.2 Sundry Deposits

Sundry deposits are assessed for impairment to ensure that no objective evidence exists that these deposit are irrecoverable.

3.3 Sundry Receivables

Sundry receivables with debit balances at year-end are classified as financial instruments. Sundry receivables are assessed individually for impairment to ensure that no objective evidence exists that these receivables are irrecoverable.

4. RESPONSIBILITY / ACCOUNTABILITY

The Council has the overall responsibility for approving the Writing Off of Irrecoverable Debt.

4.1 Write-off of Doubtful Receivables

The following should be the guiding principle in implementing the Policy for Writing off of Irrecoverable Debt:-

- 4.1.1 The policy is in accordance with the Local Government Municipal Finance Management Act 2003, Local Government Municipal System Act 2000, as amended and other related legislation.
- 4.1.2 Before any debt is written off it must be proven that the debt has become irrecoverable. To ensure that recommendation for write-off is consistent and accurate, irrecoverable debt will be defined as:-
 - 4.1.2.1 Where the tracing of the receivables is unsuccessful; and
 - 4.1.2.2 All reasonable steps, at the discretion of the appointed write off committee, were taken by the officials to recover the debt.
- 4.1.3 Bad debt write-offs must be considered in terms of cost benefit; when it becomes too costly to recover and the chances of collecting the debt are slim, a write-off should be considered.
- 4.1.4 Time value of money is very important because the older the debt becomes, the more difficult and costly it becomes to collect. It is therefore imperative that a proper system of credit control is implemented and maintained to avoid debt reaching the stage of becoming too expensive to recover.
- 4.1.5 Differentiation must be made between those household consumers who cannot afford to pay for basic services and those who just do not want to pay for these services.
- 4.1.6 Debt can only be written off if the required provision exists in the Municipality's budget and /or reserves.

5. CATEGORIES OF RECEIVABLES THAT MAY QUALIFY FOR THE WRITING OFF OF IRRECOVERABLE DEBT

5.1 Approved Indigent Household Consumer in terms of the Municipality's Indigent Policy

- 5.1.1 Upon approval for registration as an indigent household consumer, the debtor's interest on the arrear amount will be written off.
- 5.1.2 Any new arrears accumulated by the debtor (i.e. any amounts in excess of the indigent allowance for free basic services) whilst registered as an indigent consumer, will not qualify to be written off and must be dealt with strictly in accordance with the Municipality's Credit Control Policy and Indigent Household Policy.

5.2 Balance too small to recover considering the cost for recovery

- 5.2.1 Where final accounts have been submitted and paid by the respective consumer and the remaining balance after finalisation of any final readings and other administrative costs results in a balance of one hundred Rand (R100) or less, such account must be forwarded once to the consumer for payment.
- 5.2.2 Where such account is not paid by the respective consumer within a period of sixty (60) days such amounts will automatically be written off.

5.3 Insolvency of the Debtor and Insolvent Deceased Estates

- 5.3.1 Where a debtor becomes insolvent, the Municipality must ensure that a creditor's claim is timeously registered. Any amount not being recovered due to insufficient funds or if there is a risk of a contribution being made to an insolvent estate must, after notification, be written off.

- 5.3.2 In case of death of the debtor, a creditor's claim must be timeously registered against the deceased's estate. Any amount not being recovered due to insufficient funds or if there is a risk of a contribution being made to a deceased estate must, after notification, be written off.

5.4 Untraceable Debtors

- 5.4.1 Where for any reason the forward address of a debtor becomes untraceable or the debtor becomes untraceable from the current address, such account must be handed over to a collection agent for recovery of the debt. The collection agent will be paid an all-inclusive fee that will be negotiated. The Terms of Reference for such collection agent must include the appointment of a tracing agent to locate the debtor. Should a debtor be untraceable, the collection agent must report to the Municipality on the actions that were taken to attempt to trace the debtor.
- 5.4.2 Any amount owed by a debtor that has become untraceable must, after notification, be written off or sold to a debt collection agency at a discount.
- 5.4.3 Debt written off in the above instances will automatically result in the debtor being reported to the credit bureau by the Municipality.

5.5 Special Arrangements in order to obtain a Clearance Certificate

- 5.5.1 In terms of legislation the Municipality will under normal circumstances not issue a Clearance Certificate on any property unless all outstanding amounts are paid to date, or alternatively payment of the current two years outstanding debt is made and a guarantee by the attorney handling the property transfer is issued in favour of the Municipality for the balance of the debt.
- Further, to obtain rates clearance the municipality will request monies in advance relative to the period of validity of the rates clearance certificate.

5.6 Special Incentives introduced by Council for Household Consumer in terms of the Approved Revenue Enhancement Strategy

- 5.6.1 Notwithstanding the Municipality's Credit Control Policy a debtor may enter into a written agreement with the Municipality to repay any outstanding and due amount to the Municipality under the following conditions:-
- 5.6.1.1 The outstanding balance, cost and any interest thereon shall be paid in regular and consecutive monthly instalments;
- 5.6.1.2 The current monthly amount must be paid in full; and
- 5.6.1.3 The written agreement has to be signed on behalf of the Municipality by a duly authorised officer.
- 5.6.2 In order to determine monthly instalments, a comprehensive statement of assets and liabilities and income and expenditure, must be provided by the debtor and reviewed by a BTO official.
- 5.6.3 To ensure the continuous payments, of such arrangement the amount determined must be affordable to the consumer (i.e. amount not to exceed 25% of gross income, taking into account that the payment of the monthly current account is a prerequisite for concluding an arrangement.
- 5.6.4 Due to ineffective non-implementation of credit control measures in the past, the majority of household consumers have accumulated significant arrears amounts and these consumers are not in a position to pay all of these arrear amounts in full together with their current monthly accounts. In order to improve the current payment levels from consumers, the Council of Richmond Municipality may resolve to implement special incentives to address the arrear debt.

6. ESTABLISHMENT OF A COMMITTEE TO MONITOR ANY DEBT TO BE WRITTEN OFF

- 6.1 Council will establish and appoint a Committee to monitor the implementation of this Policy.
- 6.2 The Committee will consist of the following members:-
 - 6.2.1 The Municipal Manager (Chairperson).
 - 6.2.2 Chief Financial Officer (Alternative Chairperson).
 - 6.2.3 Member of the Executive Committee for Finance.
 - 6.2.4 One member of the Portfolio Committee for Finance to be nominated by the Portfolio Committee for Finance.
- 6.3 The above Committee will meet at least quarterly to receive and review a report from the Chief Financial Officer containing full details of any actions taken by officials with respect to this Policy, and to consider an circumstance not covered by this Policy.
- 6.4 The quorum for the Committee shall be 50% of the members plus one.
- 6.5 Formal minutes of Committee meetings must be prepared and submitted to Council.
- 6.6 The Chief Financial Officer will, after thorough review of any application in terms of this Policy, be delegated to write off any amounts to the maximum of:
 - 6.6.1 In the case of a household consumer an amount of R10 000 (excluding interest and penalties) per submission;
 - 6.6.2 In the case of a business consumer an amount of R20 000 (excluding interest and penalties) per submission; and
 - 6.6.3 Any amount in excess of the delegations provided for in paragraphs 6.6.1 and 6.6.2 above must be submitted together with a recommendation to the Municipal Manager for consideration. The Municipal Manager will, after thorough review of any recommendation by the Chief Financial Officer and in terms of this Policy, be delegated to write off any amounts to the maximum of:-
 - 6.6.3.1 In the case of a household consumer an amount of R20 000 (excluding interest and penalties) per submission; and
 - 6.6.3.2 In the case of a business consumer an amount R50 000 (excluding interest and penalties) per submission.
- 6.7 Any amount in excess of the delegation provided for in paragraph 6.6.3.1 and 6.6.3.2 above may only be reviewed by Committee to Motor Debt to written off and must be submitted together with a recommendation to Council for consideration.

7. DELEGATED POWERS ON WRITING OFF INTEREST AND PENALTIES ON RECOVERABLE DEBTS

- 7.1 The Chief Financial Officer will, after thorough review of any application in terms of this Policy, be delegated to write off interest and penalties, **subject to full settlement account**, to the maximum of:
 - 7.1.1 In the case of a household consumer an amount of R10 000 per submission;
 - 7.1.2 In the case of a business consumer an amount of R20 000 per submission; and
 - 7.1.3 Any amount in excess of the delegation provided for in paragraph 7.1.1 and 7.1.2 above must be submitted together with a recommendation to the Municipal Manager for consideration. The Municipal Manager will, after thorough review of any recommendation by the Chief Financial Officer and in terms of this Policy, be delegated to write off interest and penalties, **subject to full settlement of the account**, to the maximum of:

7.1.3.1 In the case of a household consumer an amount of R20 000 per submission;
and

7.1.3.2 In the case of a business consumer an amount of R50 000 per submission.

- 7.2 Any amount in excess of the delegation provided for in paragraph 10.1.1 to 10.1.5 above may only be reviewed by the Committee to Monitor Debt to be written off and must be submitted together with a recommendation to Council for consideration.

8. APPLICATION OF PRESCRIPTION ACT

The provisions of Prescription Act will apply to all services debt, excluding assessment rates.

Applications and/ or claims for prescription from receivables will only be assessed if no formal credit control or legal actions have been instituted during prescription debt period of three (3) years.

Budget and Treasury officials will assess application in terms of prescribed requirements. If in compliance with Prescription Act, approval may be granted to write- off portion of the debt in terms of the delegation in paragraphs 6.6.1 to 6.6.7 above.

Reconciliation of the Provision of Doubtful Receivables Account must be prepared annually by the Chief Financial Officer and retained for audit purposes.

9. IMPLEMENTATION AND REVIEW OF THIS POLICY

This policy shall be implemented once approved by Council. All future submission for the writing off debt must be consideration in accordance with this policy.

Richmond Municipality
Budget
2015/2016

A: Rates

	2014/2015	2015/2016	Percentage Increase
Residential Property	0,0065897	0,0068533	4%
Business, Commercial and industrial property	0,0133038	0,0138360	4%
Vacant Land		0,0205599	new
Agricultural Property	0,0016932	0,0017610	4%
Public Service Purposes	0,0133038	0,0138360	4%
Public Service Infrastructure	0,0016932	0,0017610	4%
Public benefit organisation property	0,0016932	0,0017610	4%
Other	0,0038632	0,0040177	4%
Unauthorized Use		0,0205599	new
Mixed Use Property		0,0068533	new

Notes / General

NB: All rebates and exemptions are contained in the rates policy and may in certain instances be applied to the rates as assessed above.

1. Rates will be payable monthly in ten (10) equal instalments with the first instalment payable on 30 September 2015 and the last instalment payable on 30 June 2016.
2. The date on which the determination of rates come into operation is 1 July 2015.
3. Any rates remaining unpaid longer than 3 months will be subject to legal action to be instituted to recover the arrear amounts.
4. Any rates that are not paid on the due date will be subject to interest at the rate of 1.25% per month or part thereof.
5. A collection fee of 10% will be raised on the amount outstanding as at 1 May 2016 for annual rates and 1 June 2016 for monthly rates.

B : Tariff of Charges1. BUILDINGS

- (a) Plan inspection fee to accompany application for
Approval of building plans for swimming pools

- (i) Where the total area of the building or buildings
Depicted on the plan of a new building does not exceed
30 square metres

267,64 283,70 6%

- (ii) for each additional 10 square metres of floor area or part thereof by
which such floor area exceeds 30 square metres

66,91 70,92 6%

- (iii) for additions to a building where the floor area is increased, in
respect of the proposed increased floor area

In accordance In accordance
with i & 2 above with i & 2 above

- (iv) for structural alterations to a building where the floor area is not
increased

267,64 283,70 6%

- (v) for any proposed structure which is of such a nature that the floor
area cannot be measured, for each R1000,00 (or part thereof) in
value as assessed by the Engineer/ Building Inspector

63,18 with a 67,00 with a
min of 180.37 min of 200.00 6%

- (b) Plan inspection fee to accompany application for approval of
swimming pool building plans

468,38 496,48 6%

- (c) for every preliminary plan submitted for scrutiny, consideration
and comment prior to the submission of plans and application in terms
of paragraph 1(a) above

Cost plus 10% Cost plus 10%

- (d) for each building site inspection by the Building Inspector

133,83 141,86 6%

- (e) Damage caused by building operations: Deposit

Where it is proposed to erect a new building or construct a
swimming pool, the owner of the site shall, before commencing the
proposed work, make a deposit with the Chief Financial Officer to cover
or offset any cost of repair or reinstatement of the road verge,
paving or guttering damaged as a result of such work.
If any refund is due, the refund shall be made by the Chief Financial
Officer following the signing of the relevant completion certificate.

334,56 354,63 6%

2. CEMETERY

- (a) Burial Fee

- i. Adult
ii. Child under 12 years of age
iii. Child under 1 year of age or still born

334,56 354,63 6%
167,28 177,32 6%
126,37 133,99 6%

- (a) (1) Maintenance levy

- i. Adult
ii. Child under 12 years of age
iii. Child under 1 year of age or still born

669,08 709,22 6%
669,08 709,22 6%
669,08 709,22 6%

If burial is on a Saturday/Sunday or Public holiday an overtime deposit will be charged

500,00 500,00 0%

- Notes: 1. The charge for the burial of a new born child and mother in
the same coffin shall be the same as for a single adult.
2. Maintenance levies shall be used for the general upkeep
of the cemetery.
3. The municipality undertakes no responsibility for the
repairing of monuments, gravestones or other erections.

- (b) Grave site reservations

461,46 425,55 6%

	2014/2015	2015/2016	ANNEXURE A2 Percentage Increase
© Miscellaneous charges			
(i) Exhumation of body	Cost plus 10%		
(ii) Overtime labour charges, in addition, to the normal burial fees, for burials on a Saturday, Sunday and Public Holidays and for funerals conducted after working hours on other days	Cost plus 10%		
(iii) Interment of ashes in existing grave	202,07	214,21	6%
(iv) Containing ashes in Wall of Remembrance	267,64	283,70	6%
Note: All work to be undertaken at the cost plus 10% tariffs shall be subject to payment of a R350,00, deposit prior to such work being embarked upon.	350,00	350,00	0%
(d) The scale of charges for non-residents shall be double that made for residents, with the exception of overtime labour charge, the maintenance levy and the grave reservation fee shall be the same for residents and non-residents.			
3. DOGS			
(a) Impounding fee per animal per day	257,64	283,70	6%
(b) Charge for keeping and maintenance of impounded dogs, per day	Cost plus 10%		
(c) Veterinary charges	Cost plus 10%		
4. DRAINAGE			
(a) Plan inspection fee to accompany application for approval of sanitary/storm water drainage plans which are not included with building plans	133,83	141,86	6%
Note: All work to be undertaken at the cost plus 10% tariff shall be subject to the payment of R100,00 deposit prior to such work being embarked on			
5. ENCROACHMENTS			
(a) Verandahs, balconies, signboards, pumps and appliances and any other projections built or erected across or on any public sidewalk or road reserve with the Council's consent per annum or part thereof payable in advance with effect 1 July each year	214,22	227,10	6%
(b) For every application to erect or display any sign or boarding within the municipal area	133,83	141,86	6%
6. HIRE OF MUNICIPAL HALLS , SPORTFIELDS , KITCHEN EQUIPMENT AND FITTINGS			
(a) Hire of Memorial Hall			
(i) Weekdays			
09h00 to 16h30 - per hour	39,79	42,19	6%
16h30 to 24h00 - per hour	39,79	42,19	6%
(ii) After 24h00 - per hour	66,91	70,92	6%
(iii) Saturdays, Sundays and Public Holidays			
09h00 to 24h00 - per hour	39,79	42,19	6%
After 24h00 - per hour	39,79	42,19	6%
(iv) Hire of kitchen - per hour	66,91	70,92	6%
Hire of all other halls in the municipal area			
(i) Weekdays			
Minimum	R 334,60 for 4hrs	R 355,00 for 4hrs	6%
	+ R40,40 per hour thereafter	+ R43,00 per hour thereafter	6%
(ii) After 24h00 -per hour	63,19	67,00	6%
(iii) Saturdays, Sundays and Public Holidays			
Minimum	R 404,00 for 4hrs	R 428,00 for 4hrs	6%
	+ R60,62 per hour thereafter	+ R64,25 per hour thereafter	6%
(iv) Hire of kitchen	53,56	56,78	6%
(b) Reduced rate hire under paragraphs (a) will be on written application and subject to approval by the Municipal Manager. The hire of the halls for burials or funerals	133,83	141,86	6%
(c) Hire of hall for reward, commercial or political purposes : double the charges set out in paragraph 6 (a) .	133,83	141,86	6%
Notes: The Municipal Manager shall have the discretion to call upon any applicant to pay a deposit of R300,00 for offsetting the cost of repairing damage which the hirers use might rise to, or to refuse any application for hire or to discontinue periods of hire, subject to the applicant/hirer having a right of appeal to the municipality.			

	2014/2015	2015/2016	ANNEXURE A3 Percentage Increase
7. LIBRARY			
(a) Hire of activities room, including kitchen			
(i) Education or cultural use	No charge	to be removed	
(ii) Art exhibitions where purchase of exhibit is invited per day	66,91	to be removed	
(iii) Other use, subject to availability and as provided for under tariff 6(a) and (b)		to be removed	
(b) Charge for each item loaned from libraries and retained beyond the due or expired date			
(i) Items other than video tapes per week or part thereof	As per Library Services	As per Library Services	
(ii) Video tapes per day	As per Library Services	to be removed	
(c) Annual membership subscriptions			
(i) Richmond residents	Nil	to be removed	
(ii) District Members			
Adults	33,53	to be removed	
Children	Nil	to be removed	
8. SANITARY SERVICES			
(a) Disposal of animal carcasses			
(i) Large animal (horses, cow etc)	Cost plus 10%	Cost plus 10%	
(ii) Small animal (dog, cat etc)	40,22	42,85	6%
(b) Destruction, removal of items (subject to minimum charge of R20,00)	Cost plus 10%	Cost plus 10%	
(c) Clearing of rank vegetation and overgrowth from private land	Cost plus 10%	Cost plus 10%	
(d) Supply of disposable refuse bags (each)	Suppliers cost plus 10%		
(e) Removal of domestic and commercial refuse			
(i) from lots within municipal area (to be raised against the owner)			
- Domestic once a week	35,73	37,88	6%
- Commercial twice a week	270,09	286,29	6%
- Commercial five times a week	842,70	893,28	6%
Residents			
(i) Per entry per sedan	FREE	FREE	0%
(ii) Per entry per sedan and trailer	12,67	13,44	6%
(iii) Per entry per half ton LDV	12,67	13,44	6%
(iv) Per entry per one ton LDV and trailer	37,84	40,10	6%
(v) Per entry per one ton LDV	37,84	40,10	6%
(vi) Per entry per one ton LDV and trailer	56,77	60,17	6%
(vii) Per entry per 3.5 ton truck	94,63	100,29	6%
(viii) Per entry per 6 cubic meter truck	120,21	133,78	6%
(ix) Per entry per 10 cubic meter truck	189,40	200,77	6%
<u>ALL GARDEN REFUSE DISPOSAL WILL BE FREE</u>			
9. TOWN PLANNING			
(a) Town Planning scheme, per copy	Suppliers price plus 10%		
(b) Application in terms of Section 47 bis A(1) of Ordinance 27 of 1949			
Area of land to be rezoned			
Less than 1 hectare	1 070,58	1 134,81	6%
1 hectare but less than 5 hectares	1 271,32	1 347,60	6%
5 hectares but less than 10 hectares	1 338,23	1 418,52	6%
10 hectares and over	1 338,23	1 418,52	6%
	plus R300,00	plus R300,00	
	for every hectare	for every hectare	
	or part thereof	or part thereof	
	in excess of 10 hectares	in excess of 10 hectares	
(no fees shall be payable for application by the state, and the municipality may reduce or waive fees where the applicant is a charitable institution.)			
Zoning certificate	66,91	70,92	6%
(c) GIS Data			
Hard copy - per item			
Paper size A4			
(i) Plain paper - map	106,10	112,49	6%
(ii) Plain paper - topo/ortho	127,16	134,80	6%
(iii) Gloss paper - map	211,46	224,15	6%
(iv) Gloss paper - topo/ortho	253,19	268,40	6%
(v) Black and white copy	28,12	29,80	6%

	2014/2015	2015/2016	ANNEXURE A4 Percentage Increase
Paper size A1			
(i) Plain paper - map	84,30	89,35	6%
(ii) Plain paper - topo/ortho	99,10	105,05	6%
(iii) Gloss paper - map	168,54	178,65	6%
(iv) Gloss paper - topo/ortho	196,76	208,54	6%
(v) Black and white copy	20,03	21,23	6%
Paper size A2			
(i) Plain paper - map	64,38	68,25	6%
(ii) Plain paper - topo/ortho	77,65	82,30	6%
(iii) Gloss paper - map	127,16	134,80	6%
(iv) Gloss paper - topo/ortho	153,86	163,08	6%
(v) Black and white copy	20,03	21,23	6%
Paper size A3			
(i) Plain paper - map	20,03	21,23	6%
(ii) Plain paper - topo/ortho	26,70	28,28	6%
(iii) Gloss paper - map	40,22	42,65	6%
(iv) Gloss paper - topo/ortho	53,56	56,78	6%
(v) Black and white copy	0,59	0,62	4%
Paper size A4			
(i) Plain paper - map	13,35	14,14	6%
(ii) Plain paper - topo/ortho	20,03	21,23	6%
(iii) Gloss paper - map	26,70	28,28	6%
(iv) Gloss paper - topo/ortho	40,22	42,65	6%
(v) Black and white copy	0,41	0,45	8%
Map book - Thematic Maps	267,64	283,70	6%
Map book - Census	401,46	425,55	6%
(f) Search fee (town planning)	17,74	18,83	6%
(g) Copies of documents			
- A4	2,15	2,26	5%
- A3	3,13	3,31	6%
(h) Amendment to a scheme	3 787,43	4 014,68	6%
(i) Consent in terms of scheme	3 787,43	4 014,68	6%
(j) Subdivision of land up to 5 pieces of land			
- basic fee (exclu advert)	1 262,48	1 338,23	6%
- Plus per subdivision + remainder	219,87	233,09	6%
(k) Subdivision of land over 5 pieces of land			
- basic fee (exclu advert)	2 524,95	2 676,45	6%
- Plus per subdivision + remainder	113,56	120,35	6%
(l) Subdivision for government subsidised townships for low income housing project			
- basic fee (exclu advert)	208,33	220,84	6%
- Plus per subdivision + remainder	21,47	22,75	6%
(m) Cancellation of approved layout plan	1 252,48	1 338,23	6%
(n) Consolidation of land			
- basic fee	315,62	334,55	6%
- plus per component	64,26	68,13	6%
(o) Processing of DFA applications - basic fee	6 312,38	6 691,13	6%
(p) Preparation of service agreements - basic fee	1 252,48	1 338,23	6%
(q) Relaxation of municipal omnibus servitudes - basic fee	252,43	267,56	6%
(r) Alteration, suspension and deletion of condition of title relating to land - basic fee	2 524,95	2 676,45	6%
(s) Development situated outside the area of a scheme	3 787,43	4 014,68	6%
(t) Alteration, suspension and deletion of condition of approval relating to land - basic fee	3 787,43	4 014,68	6%
(u) Closure of municipal road - basic fee	3 787,43	4 014,68	6%
(v) Closure of public place	3 787,43	4 014,68	6%
(w) Rural settlement development	1 893,71	2 007,33	6%
(x) Advertisements costs shall be borne by the applicant. Upon confirmation of the application being complete and the 14 day acknowledgement period having lapsed, the Technical Services Department shall, within a period of 14 working days, supply the applicant with the text of the notice to be advertised in the two official languages of the region, which the applicant shall place in the local newspaper at their cost, and serve copies thereof on affected property owners as directed by the development officer.			

ANNEXURE
A5
Percentage
Increase

	2014/2015	2015/2016	
(y) Enforcements			
- Spot fine - applicable to buildings after July 2008	8 312,38	6 691,12	6%
- Daily rate for transgression until submission of application for regularisation	631,23 per day	669,10 per day	6%
10. MISCELLANEOUS TARIFFS			
(a) Copy of valuation roll	133,94	142,09	6%
(b) Copy of voters list per copy	Cost plus 10%	Cost plus 10%	0%
(c) Copy of By-Laws, per page	6,67	7,06	6%
(d) Plans of townships	Suppliers price plus	Suppliers price plus 10%	
(e) Photostat copies, per sheet A4	1,00	1,00	0%
Photostat copies, per sheet A3	1,50	1,50	0%
(f) Section 160 (3) of Ordinance 25 of 1974 Valuation appeal fee	66,91	70,92	6%
(g) Ranks or stands for public buses/taxis per annum or part thereof (permits renewable with effect 1 July			
(i) Buses	133,83	141,85	6%
(ii) Taxis (Nelson)	133,83	141,85	6%
Taxis (Shepstone)	133,83	141,85	6%
(h) Construction of gutter bridges, dish drains and other works in terms of Section 209 (2) of ordinance 25 of 1974	Cost plus 10%	Cost plus 10%	
(i) Issue of any certificates, including rates clearance certificate	66,91	70,92	6%
(j) Negotiable instrument tendered in payment and dishonoured upon presentation for payment . penalty	107,12	113,57	6%
(k) Storage of abandoned or seized motor vehicles per day	257,64	283,70	6%
(l) Charge for work carried out on private property on request in case of need or because of default and otherwise provided for elsewhere in the tariff of charges	Cost plus 10%	Cost plus 10%	
(m) Search fee for each plan, document or file produced, excluding inspection of municipal minutes	63,12	66,91	6%
(n) Certified copy or extract from minutes and or hearing, per (100) words or part thereof	13,38	14,18	6%
(o) Storage of impounded livestock per animal per day	257,64	283,70	6%
(r) Illegal parking in staff parking	83,12	66,91	6%
(s) Fax charges per page	5,68	6,02	6%
(t) Business Licence and associated costs	as per the business act		
(u) Tender document fees	-	300,00	

Please note that the above tariffs are exclusive of vat.

Please note that interest will be raised at 15% p.a. on all outstanding accounts.

These tariffs will come into operation on 1 July 2015.

The date on which the determination of rates will come into operation is 1 July 2015.

Any person who desires to object to the rates determination shall do so in writing within fourteen(14) days after by delivering such objection to the Municipal Manager, 57 Shepstone Street, Richmond, Kwazulu - Natal on weekdays from 08h00 to 16h00 or by posting the objection to the Municipal Manager P/Bag X1028, Richmond, 3780.

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
SUMMARY

	YTD Budget	Total Budget	YTD actual	YTD Variance	Annual Forecast	Income	Expenditure	Revised	BUDGET 2015/2016	BUDGET 2016/2017	BUDGET 2017/2018
REVENUE	-54 788 383,34	-81 322 130,00	-64 274 013,21	9 137 185,17	-90 122 372,14	-17 611 572,79	-	-98 933 702,79	-105 705 130,00	-107 138 819,00	-109 120 402,00
EXPENDITURE	39 650 407,72	66 262 903,47	37 044 569,61	2 954 282,81	62 193 234,05	-	8 025 718,03	74 222 811,50	89 596 772,55	94 625 009,34	99 874 125,58
NET SURPLUS/DEFICIT	-15 137 975,62	-15 059 226,53	-27 229 443,60	12 091 467,98	-27 929 138,09	-17 611 572,79	8 025 718,03	-24 710 891,29	-16 108 357,45	-12 513 809,66	-9 246 276,42
	(54 788 383,34)	(81 322 130,00)	(64 273 855,66)					31 154 788,09	18 229 150,00	17 650 050,00	18 449 950,00
	-	-	(157,55)					16 838 000,00	17 116 150,00	17 650 050,00	18 449 950,00
	39 647 019,72	66 257 093,47	37 040 650,81					5 325 776,00	-	-	-
	3 388,00	5 810,00	3 918,80					8 381 140,00	-	-	-
								60 000,00	-	-	-
								113 200,00	260 000,00	-	-
								68 800,00	-	-	-
								274 782,09	-	-	-
								25 000,00	-	-	-
								33 690,00	-	-	-
								853 000,00	-	-	-
								34 400,00	-	-	-
Less : Capital Receipts											
MIG											
MIG Prior Yr											
Small Town											
UMDM - EPWP/EHO											
MSIG											
Donation SIGMA IT											
Landfill site donation											
FMS											
Library											
Best performing municipality											
Sports and rec Grant											
Deficit								6 443 896,80	2 120 792,55	5 136 240,34	9 203 673,58
Depreciation								7 180 940,50	7 899 034,55	8 688 938,01	9 557 831,81

1496,6837

RICHMOND MUNICIPALITY RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
COUNCIL

Description				BUDGET	BUDGET	BUDGET
				2015/2016	2016/2017	2017/2018
10	10	10	3730000 ADDITIONAL COUNCILOR SUP PORT	Revised (2 553 000,00)	(4 545 000,00)	(4 963 000,00)
				(2 553 000,00)	(4 545 000,00)	(4 963 000,00)
10	10	10	5010000 SALARIES	409 415,00	424 380,00	450 479,37
10	10	10	5011000 ANNUAL BONUS	11 130,00	24 765,00	26 288,05
10	10	10	5040000 OVERTIME	5 000,00	5 000,00	5 000,00
10	10	10	5060000 CELL PHONE ALLOWANCE	5 690,00	22 176,00	23 539,82
10	10	10	5094000 PERFORMANCE INCENTIVE	740,00	4 240,00	4 500,76
10	10	10	5100000 PENSION	7 170,00	40 560,00	43 054,44
10	10	10	5140000 I/COUNCIL LEVY	320,00	90,00	95,54
10	10	10	5150000 UIF	4 720,00	885,00	939,43
10	10	10	5160000 SKILLS LEVY	4 265,00	4 250,00	4 511,38
10	10	10	5260000 MAYOR	725 300,00	768 818,00	815 000,00
10	10	10	5270000 CELLPHONE ALLOWANCE	312 600,00	332 000,00	352 000,00
10	10	10	5271000 DATA CARDS	62 920,00	67 000,00	71 000,00
10	10	10	5280000 DEPUTY MAYOR	319 120,00	339 000,00	359 000,00
10	10	10	5290000 COUNCILORS	2 175 825,00	2 310 000,00	2 445 000,00
10	10	10	5300000 SPEAKER OF COUNCIL	319 121,00	339 000,00	359 000,00
10	10	10	5310000 MEMBER OF EXCO	299 175,00	317 126,00	336 153,56
10	10	10	5510000 DEPRECIATION	80 500,00	88 550,00	97 405,00
10	10	10	5670000 CHEV CAPTIVA- NK 5327	10 000,00	-	-
10	10	10	6110000 INTEREST EXTERNAL LOANS	20 000,00	20 000,00	20 000,00
10	10	10	6205000 CELL PHONE CONTRACTS	54 584,00	27 000,00	29 000,00
10	10	10	6220000 HIRE PHOTOCOPIER	16 056,00	10 000,00	10 000,00
10	10	10	6250000 LEASE OF VEHICLES	220 000,00	250 000,00	-
10	10	10	6285000 TRACKER	2 170,00	2 200,00	2 200,00
10	10	10	6310001 MAGMA: ARMED RESPONSE	5 000,00	2 200,00	2 400,00
10	10	10	6312000 MULTICHOICE	1 940,00	-	-
10	10	10	PRONEL	40 000,00	-	-
10	10	10	6590000 CATERING (MUNICIPAL FUNC	20 000,00	50 000,00	40 000,00
10	10	10	6720005 FUEL & OIL-CHEV CAPTIVA NK 5327	50 000,00	60 000,00	60 000,00
10	10	10	6760000 GENERAL EXPENSES	18 000,00	-	-
10	10	10	6955000 LICENCES VEHICLES	1 400,00	1 484,00	1 573,04
10	10	10	7000000 LEVIES SALGA	500 000,00	500 000,00	550 000,00
10	10	10	7050000 COUNCIL MARKETING	50 000,00	40 000,00	50 000,00
10	10	10	7060000 POSTAGE	500,00	1 000,00	1 000,00
10	10	10	7090000 PRINTING & STATIONERY	15 000,00	20 000,00	20 000,00
10	10	10	7190000 SEMINARS & CONFERENCES	35 000,00	50 000,00	50 000,00
10	10	10	7220000 SIYAFUNDA CAMPAIGN	20 000,00	20 000,00	20 000,00
10	10	10	7230000 SUBSISTENCE;TRAVEL &ACCO	250 000,00	250 000,00	250 000,00
10	10	10	7250000 SUBS (PERIOD.&PAPERS)	2 500,00	2 500,00	2 500,00
10	10	10	7320000 WARD COMMITTEE & AMAKHOSI		518 400,00	518 400,00
				6 075 161,00	6 912 624,00	7 020 040,38
						7 348 518,89

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***** Traditional Leaders /Amakhosi
 ***** Ward comm increased to R600,00

1 200,00
 14 400,00

(41 930,00)

Description		Revised	BUDGET 2015/2016	BUDGET 2016/2017	BUDGET 2017/2018
10	5 3010000 RATES & GENERAL	(9 952 000.00)	(10 100 000.00)	(10 500 000.00)	(11 025 000.00)
10	5 3180000 INTEREST & COLLECTION CHARGES	(550 000.00)	(300 000.00)	(318 000.00)	(337 080.00)
10	5 3320000 RENT RICHMOND COUNTRY CLUB	(6 000.00)	(6 000.00)	(6 000.00)	(6 000.00)
10	5 3380000 INTEREST INVESTMENTS	(3 000 000.00)	(2 500 000.00)	(2 650 000.00)	(2 800 000.00)
10	5 3420000 INTEREST ON ACCOUNTS	(100 000.00)	(80 000.00)	(84 880.00)	(89 890.00)
10	5 3680000 INTERGOVERNMENTAL- EQUIT ABLE SHARE	(37 890 000.00)	(46 063 506.00)	(50 047 000.00)	(49 941 500.00)
10	5 3702000 FMS GRANT	(1 800 000.00)	(1 800 000.00)	(1 825 000.00)	(1 900 000.00)
10	5 3705000 FMS PRIOR YEAR	(196 750.00)	-	-	-
10	5 4110000 COPIES	(500.00)	-	-	-
10	5 4120000 CERTIFICATES	(500.00)	-	-	-
10	5 4230000 RATES CLEARANCE CERTIFIC ATE	(6 600.00)	(6 930.00)	(7 300.00)	(7 600.00)
10	5 4300000 COMMISSION PAYROLL DEDUCTION	(15 000.00)	(15 000.00)	(15 000.00)	(15 000.00)
10	5 4330000 VALUATION ROLL SALES	(110.00)	-	-	-
10	5 4340000 TENDER DEPOSITS	(50 000.00)	(20 000.00)	(20 000.00)	(20 000.00)
		(53 567 000.00)	(60 891 036.00)	(65 473 100.00)	(66 042 070.00)
10	5 5010000 SALARIES	2 016 540.00	3 074 990.00	3 264 101.89	3 455 061.85
10	5 5011000 ANNUAL BONUS	147 965.00	307 010.00	325 891.12	344 955.75
10	5 5040000 OVERTIME	2 500.00	-	2 500.00	2 500.00
10	5 5050000 HOUSING ALLOWANCE	11 800.00	14 400.00	15 285.60	16 179.81
10	5 5060000 CELL PHONE ALLOWANCE	22 465.00	16 776.00	17 807.72	18 849.48
10	5 5080000 TRAVELLING ALLOWANCE	96 000.00	186 000.00	197 493.00	208 189.18
10	5 5094000 PERFORMANCE INCENTIVE	16 650.00	21 750.00	23 180.00	24 483.15
10	5 5096000 LEAVE ENCASHMENT	800 000.00	1 000 000.00	900 000.00	900 000.00
10	5 5100000 PENSION	281 615.00	297 460.00	315 793.79	334 225.39
10	5 5120000 MEDICAL AID	233 000.00	295 255.00	314 000.00	332 000.00
10	5 5130000 UNIFORMS	7 700.00	-	12 000.00	15 000.00
10	5 5140000 I/COUNCIL LEVY	780.00	1 080.00	1 146.42	1 213.49
10	5 5150000 UIF	19 340.00	24 880.00	26 410.12	27 955.11
10	5 5160000 SKILLS LEVY	29 070.00	30 750.00	32 641.13	34 550.63
10	5 5170000 CONTRIBUTIONS TO PRMB	1 322 000.00	1 300 000.00	1 300 000.00	1 800 000.00
10	5 5171000 PROVISION FOR LONG SERV CE AWARD	300 000.00	400 000.00	400 000.00	400 000.00
10	5 5410000 IMPAIRMENT: RATES	800 000.00	1 035 000.00	600 000.00	600 000.00
10	5 5411000 IMPAIRMENT : OTHER	100 000.00	50 000.00	50 000.00	50 000.00
10	5 5470000 COLLECTION COSTS	40 000.00	40 000.00	45 000.00	50 000.00
10	5 5510000 DEPRECIATION	283 540.00	312 004.00	343 204.42	377 534.84
10	5 6110000 INTEREST EXTERNAL LOANS	16 650.00	20 000.00	20 000.00	20 000.00
10	5 6115000 BANK CHARGES	70 000.00	80 000.00	85 000.00	90 000.00
10	5 6205000 CELL PHONE CONTRACTS	25 200.00	29 000.00	33 000.00	37 000.00
10	5 6210000 COMPUTERS;MAINTENANCE LE VIES AND LICENCE CHAY	193 160.00	250 000.00	320 000.00	355 000.00
10	5 6220000 DEEDS OFFICE RETURNS	11 000.00	13 000.00	14 000.00	16 000.00
10	5 6230000 HIRE PHOTOCOPIER	21 060.00	10 000.00	10 000.00	10 000.00
10	5 6230000 INSURANCE	360 000.00	350 000.00	410 000.00	420 000.00
10	5 6270000 TENDER APPEALS	30 000.00	10 000.00	15 000.00	20 000.00
10	5 6310000 MUNICIPAL SECURITY	7 500.00	25 000.00	25 000.00	25 000.00
10	5 6313000 MUNICIPAL VALUER	130 400.00	146 000.00	155 000.00	170 000.00
10	5 6520000 AUDIT FEES	1 100 000.00	1 400 000.00	1 484 000.00	1 573 040.00
10	5 6590000 CATERING (MUNICIPAL FUNC	5 000.00	5 000.00	6 000.00	6 500.00
10	5 6710000 FMS	1 775 000.00	1 800 000.00	1 800 000.00	1 800 000.00
10	5 6713000 FMS - PRIOR YR	196 750.00	-	-	-
10	5 67200000 FUEL & OIL	1 500.00	-	-	-
10	5 6760000 GENERAL EXPENSES	5 000.00	2 000.00	2 000.00	2 000.00
10	5 7060000 POSTAGE	70 000.00	80 000.00	90 000.00	100 000.00
10	5 7090000 PRINTING & STATIONERY	80 000.00	90 000.00	90 000.00	100 000.00
10	5 7120000 PROFESSIONAL SUBS	3 000.00	5 000.00	5 000.00	5 000.00
10	5 7150000 COURIER SERVICES	3 000.00	5 000.00	5 000.00	5 000.00
10	5 7190000 SEMINARS & CONFERENCES	20 000.00	20 000.00	20 000.00	20 000.00
10	5 7230000 SUBSISTENCE-TRAVEL,RACCO	70 000.00	70 000.00	70 000.00	70 000.00
10	5 7301001 VALUATION APPEAL BOARD	15 000.00	10 000.00	10 000.00	10 000.00
		10 720 385.00	12 827 395.00	13 355 311.26	13 838 018.71

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
MUNICIPAL MANAGER

				Description	YTD Budget	Total Budget	Revised	BUDGET 2015/2016	BUDGET 2016/2017	BUDGET 2017/2018
10	10	20	4 222 000	Insurance Claims	-	-	(300 000,00)	-	-	-
					-	-	(300 000,00)	-	-	-
10	10	20	5010000	SALARIES	786 870,00	1 348 920,00	1 298 920,00	1 470 640,00	1 561 084,36	1 652 407,80
10	10	20	5011000	ANNUAL BONUS	158 745,00	158 745,00	108 745,00	181 980,00	193 171,77	204 472,32
10	10	20	5040000	OVERTIME	14 581,00	25 000,00	25 000,00	10 000,00	5 000,00	5 000,00
10	10	20	5060000	CELL PHONE ALLOWANCE	6 636,00	11 376,00	11 376,00	17 064,00	18 113,44	19 173,07
10	10	20	5090000	TRAVELLING ALLOWANCE	56 000,00	96 000,00	156 000,00	230 400,00	244 569,60	258 876,92
10	10	20	5094000	PERFORMANCE INCENTIVE	2 350,00	2 350,00	2 350,00	4 220,00	4 479,53	4 741,58
10	10	20	5100000	PENSION	18 690,00	32 050,00	32 050,00	35 950,00	38 160,93	40 393,34
10	10	20	5120000	MEDICAL AID	31 045,00	53 222,00	53 222,00	41 055,00	43 579,88	46 129,31
10	10	20	5140000	I/COUNCIL LEVY	287,00	500,00	500,00	255,00	270,68	286,52
10	10	20	5150000	UIF	3 255,00	5 585,00	5 585,00	6 300,00	6 687,45	7 078,67
10	10	20	5160000	SKILLS LEVY	9 562,00	16 400,00	16 400,00	14 700,00	15 604,05	16 516,89
10	10	20	5510000	DEPRECIATION	52 500,00	90 000,00	40 000,00	44 000,00	48 400,00	53 240,00
10	10	20	6110000	INTEREST EXTERNAL LOANS	637,00	1 100,00	5 000,00	20 000,00	20 000,00	20 000,00
10	10	20	6205000	CELL PHONE CONTRACTS	19 215,00	32 946,00	32 946,00	28 000,00	32 000,00	35 000,00
10	10	20	6220000	HIRE PHOTOCOPIER	25 270,00	43 320,00	28 320,00	15 000,00	15 000,00	15 000,00
10	10	20	6245000	INTERNAL AUDIT	490 000,00	490 000,00	640 000,00	700 000,00	750 000,00	800 000,00
10	10	20	6590000	CATERING (MUNICIPAL FUNC	5 831,00	10 000,00	20 000,00	25 000,00	30 000,00	35 000,00
10	10	20	6760000	GENERAL EXPENSES	5 831,00	10 000,00	12 000,00	-	-	-
10	10	20	6905000	IDP; BUDGET AND STRATEGI C PLANNING	29 162,00	50 000,00	50 000,00	80 000,00	100 000,00	100 000,00
10	10	20		INSURANCE CLAIMS	-	-	100 000,00	-	-	-
10	10	20	6935000	LEGAL FEES	116 662,00	200 000,00	210 000,00	200 000,00	200 000,00	200 000,00
10	10	20	7052000	MARKETING / COMMUNICATIO N (NEWSLET	58 331,00	100 000,00	70 000,00	90 000,00	110 000,00	120 000,00
10	10	20	7060000	POSTAGE	875,00	1 500,00	1 500,00	-	-	-
10	10	20	7090000	PRINTING & STATIONERY	14 581,00	25 000,00	30 000,00	30 000,00	31 800,00	40 000,00
10	10	20	7120000	PROFESSIONAL SUBS	2 912,00	5 000,00	5 000,00	5 000,00	5 000,00	5 000,00
10	10	20	7190000	SEMINARS & CONFERENCES	11 662,00	20 000,00	30 000,00	30 000,00	31 800,00	34 000,00
10	10	20	7230000	SUBSISTENCE;TRAVEL &ACCO	92 750,00	159 000,00	159 000,00	140 000,00	148 400,00	9 000,00
10	10	20	7250000	SUBS (PERIOD.&PAPERS)	3 500,00	6 000,00	6 000,00	8 000,00	8 480,00	9 000,00
					2 017 740,00	2 994 014,00	3 149 914,00	3 427 564,00	3 661 601,69	3 730 316,40

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPLT
CORPORATE

					BUDGET	BUDGET	BUDGET
					2015/2016	2016/2017	2017/2018
Description				Revised			
10	15	30	3790000	MSG	(934 000,00)	(930 000,00)	(1 033 000,00)
10	15	30	4290000	SETA REFUNDS	(60 000,00)	(60 000,00)	(60 000,00)
10	15	30	4 135 000	DONATED ASSET - SIGMA IT	(68 800,00)	-	-
					(1 062 800,00)	(990 000,00)	(1 093 000,00)
10	15	30	5010000	SALARIES	2 818 085,00	3 618 990,00	4 066 289,02
10	15	30	3011000	ANNUAL BONUS	132 275,00	350 610,00	393 944,61
10	15	30	5040000	OVERTIME	5 000,00	5 000,00	5 000,00
10	15	30	5050000	HOUSING ALLOWANCE	6 024,00	7 200,00	8 089,90
10	15	30	5060000	CELL PHONE ALLOWANCE	16 776,00	22 464,00	25 240,50
10	15	30	5090000	TRAVEL ALLOWANCE		90 000,00	101 123,80
10	15	30	5094000	PERFORMANCE INCENTIVE	22 460,00	27 540,00	30 943,88
10	15	30	5095000	JOB EVALUATION	18 000,00	17 660,00	19 842,74
10	15	30	5100000	PENSION	309 485,00	375 900,00	422 360,39
10	15	30	5120000	MEDICAL AID	170 705,00	177 445,00	199 376,80
10	15	30	5130000	UNIFORMS	50 000,00	60 000,00	50 000,00
10	15	30	5140000	I/COUNCIL LEVY	1 500,00	1 620,00	1 820,23
10	15	30	5150000	UIF	24 785,00	30 130,00	33 854,00
10	15	30	5160000	SKILLS LEVY	33 985,00	36 200,00	40 674,24
10	15	30	5510000	DEPRECIATION	50 000,00	55 000,00	66 550,00
10	15	30	5570000	OFFICE MACHINES(IT EQUIP	55 000,00	50 000,00	50 000,00
10	15	30	5580000	BUILDINGS	110 000,00	100 000,00	100 000,00
10	15	30	5950000	CHICO-NK4528	10 000,00	10 000,00	10 000,00
10	15	30	6110000	INTEREST EXTERNAL LOANS	4 180,00	20 000,00	20 000,00
10	15	30	6205000	CELL PHONE CONTRACTS	30 674,00	30 000,00	37 000,00
10	15	30	6220000	HIRE PHOTOCOPIER	47 309,00	15 000,00	15 000,00
10	15	30	6240000	INTERNET SUBSCRIPTIONS	5 040,00	3 900,00	4 000,00
10	15	30	6261000	RECORDING SYSTEM	3 930,00	5 000,00	5 000,00
10	15	30	6265000	SWITCHBOARD- AUTOPAGE	100 800,00	150 000,00	102 000,00
10	15	30	6267000	STEINER HYGIENE	6 350,00	6 000,00	6 600,00
10	15	30	6316000	UNICLOX SYSTEM		-	-
10	15	30	6510000	ADVERTISING	345 000,00	350 000,00	350 000,00
10	15	30	6590000	CATERING (MUNICIPAL FUNC	10 000,00	10 000,00	10 000,00
10	15	30	6610000	CLEANING MATERIALS	51 000,00	70 000,00	60 000,00
10	15	30	6611000	COMPETENCY TESTS	8 000,00	10 000,00	10 000,00
10	15	30	6660000	DOCTORS FEES	2 500,00	5 000,00	5 000,00
10	15	30	6720000	FUEL & OIL	5 000,00	5 000,00	5 000,00
10	15	30	6720003	FUEL & OIL- VW CHICO	5 000,00	10 000,00	10 000,00
10	15	30	6760000	GENERAL EXPENSES	12 000,00	10 000,00	10 000,00
10	15	30	6906000	JOB EVALUATION COMMITTEE	50 000,00	30 000,00	50 000,00
10	15	30	7060000	POSTAGE	2 000,00	1 000,00	1 000,00
10	15	30	7070000	MSG GRANT	820 800,00	670 000,00	1 033 000,00
10	15	30	7089000	PERFORMANCE MANAGEMENT E VALUATION C	60 000,00	60 000,00	60 000,00
10	15	30	7090000	PRINTING & STATIONERY	60 000,00	60 000,00	70 000,00
10	15	30	7120000	PROFESSIONAL SUBS	1 500,00	2 000,00	2 000,00
10	15	30	7190000	SEMINARS & CONFERENCES	24 000,00	24 000,00	24 000,00
10	15	30	7210000	SKILLS DEVELOPMENT	150 000,00	200 000,00	150 000,00
10	15	30	7230000	SUBSISTENCE,TRAVEL & ACCO	70 000,00	70 000,00	70 000,00
10	15	30	7270000	TELEPHONE	190 000,00	200 000,00	200 000,00
10	15	30	7271000	VERIFICATION OF QUALIFIC ATIONS	16 000,00	10 000,00	10 000,00
10	15	30	7320000	WARD COMMITTEES	420 000,00	-	-
10	15	30	7330000	WCA	235 000,00	280 000,00	350 000,00
10	15	30	7430000	BURSARY	80 000,00	100 000,00	120 000,00
					6 650 163,00	7 442 659,00	7 991 338,18
							8 414 710,11

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
COMMUNITY

<u>Description</u>				<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
			<u>Revised</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>
10 25 5	3680000	INTERGOVERNMENTAL- EQUIT ABLE SHARE	(600 000,00)	(500 000,00)	(550 000,00)	(605 000,00)
10 25 5	3715000	SPORTS & REC: CARETAKER GRANT	(150 000,00)	(150 000,00)	(150 000,00)	(150 000,00)
			(750 000,00)	(650 000,00)	(700 000,00)	(755 000,00)
10 25 5	5010000	SALARIES	1 283 845,00	1 490 690,00	1 582 367,44	1 674 935,93
10 25 5	5011000	ANNUAL BONUS	101 087,00	173 250,00	183 904,88	194 663,31
10 25 5	5040000	OVERTIME	5 000,00	10 000,00	15 000,00	15 000,00
10 25 5	5060000	CELL PHONE ALLOWANCE	11 380,00	38 950,00	41 345,43	43 764,13
10 25 5	5090000	TRAVEL ALLOWANCE	60 000,00	90 000,00	95 535,00	101 123,80
10 25 5	5094000	PERFORMANCE INCENTIVE	5 520,00	6 250,00	6 634,38	7 022,49
10 25 5	5100000	PENSION	56 460,00	85 390,00	90 641,49	95 944,01
10 25 5	5120000	MEDICAL AID	35 245,00	109 830,00	116 584,55	123 404,74
10 25 5	5140000	I/COUNCIL LEVY	500,00	360,00	382,14	404,50
10 25 5	5150000	UIF	6 100,00	7 165,00	7 605,65	8 050,58
10 25 5	5160000	SKILLS LEVY	15 570,00	14 910,00	15 826,97	16 752,84
10 25 5	5510000	DEPRECIATION	970 000,00	1 067 000,00	1 173 700,00	1 291 070,00
10 25 5	5663000	ISUZU : NK 4457	10 000,00	15 000,00	20 000,00	25 000,00
10 25 5	5952000	NK 2680 (HOUSING)	10 000,00	10 000,00	10 000,00	10 000,00
10 25 5	6205000	CELL PHONE CONTRACTS	28 890,00	19 000,00	21 000,00	23 000,00
10 25 5	6315000	SPCA - CONTRACT	40 000,00	180 000,00	180 000,00	180 000,00
10 25 5	6480000	ARTS & CULTURE	56 000,00	45 000,00	70 000,00	80 000,00
10 25 5	6490000	AIDS AWARENESS	27 375,00	40 000,00	60 000,00	60 000,00
10 25 5	6590000	CATERING (MUNICIPAL FUNC	10 000,00	10 000,00	10 000,00	10 000,00
10 25 5	6670000	DISASTER MGMT IMPLEMENT	35 000,00	60 000,00	100 000,00	100 000,00
10 25 5		DISABILITY PROGRAMMES	-	55 000,00	55 000,00	55 000,00
10 25 5	6720041	F&O: NK 2680 (HOUSING)	15 000,00	15 000,00	15 000,00	15 000,00
10 25 5	6720043	F&O: NK4457	20 000,00	20 000,00	20 000,00	20 000,00
10 25 5	6751000	FBE	600 000,00	500 000,00	550 000,00	605 000,00
10 25 5	6760000	GENERAL EXPENSES	1 000,00	-	5 000,00	5 000,00
10 25 5	6930000	SALGA GAMES	200 000,00	300 000,00	350 000,00	350 000,00
10 25 5	6955000	LICENCES VEHICLES	2 000,00	2 500,00	2 500,00	2 500,00
10 25 5	7060000	POSTAGE	500,00	1 000,00	1 000,00	1 000,00
10 25 5	7090000	PRINTING & STATIONERY	4 000,00	10 000,00	10 000,00	10 000,00
10 25 5	7120000	PROFESSIONAL SUBS	1 000,00	2 000,00	2 000,00	2 000,00
10 25 5		SENIOR CITIZENS	-	60 000,00	60 000,00	60 000,00
10 25 5	7186000	SPORTS AND RECREATION GR ANT - CARETAKER	115 600,00	150 000,00	150 000,00	150 000,00
10 25 5	7190000	SEMINARS & CONFERENCES	5 500,00	10 000,00	15 000,00	15 000,00
10 25 5	7215000	SPORTS AND RECREATION	46 000,00	20 000,00	65 000,00	70 000,00
10 25 5	7230000	SUBSISTENCE;TRAVEL &ACCO	30 000,00	40 000,00	50 000,00	50 000,00
10 25 5	7386000	SUKHUMA SAKHE	20 000,00	30 000,00	30 000,00	30 000,00
			3 828 572,00	4 688 295,00	5 181 027,89	5 500 636,32

180 000,00

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
LIBRARY

<u>Description</u>					<u>Revised</u>	<u>BUDGET</u> <u>2015/2016</u>	<u>BUDGET</u> <u>2016/2017</u>	<u>BUDGET</u> <u>2017/2018</u>
1	10	25	20	3520000 LIBRARY FINES	(2 750,00)	(2 500,00)	(2 500,00)	(2 500,00)
1	10	25	20	3682000 COMM LIB SERV GRANT	(126 000,00)	(170 000,00)	(179 999,00)	(188 000,00)
1	10	25	20	3852000 PROVINC. OF LIBRARIES	(685 000,00)	(707 000,00)	(744 000,00)	(781 000,00)
1	10	25	20	4110000 COPIES	(10 000,00)	(5 000,00)	(5 000,00)	(5 000,00)
1	10	25	20	4135000 DONATIONS	(33 690,00)	-	-	-
1	10	25	20	4225000 LIBRARY LOST BOOKS	(550,00)	-	-	-
					<u>(857 990,00)</u>	<u>(884 500,00)</u>	<u>(931 499,00)</u>	<u>(976 500,00)</u>
1	10	25	20	5010000 SALARIES	785 820,00	883 015,00	937 320,42	992 153,67
1	10	25	20	5011000 ANNUAL BONUS	65 485,00	73 590,00	78 115,79	82 685,56
1	10	25	20	5060000 CELL PHONE ALLOWANCE	11 090,00	5 688,00	6 037,81	6 391,02
1	10	25	20	5090000 TRAVELLING ALLOWANCE	33 600,00	76 800,00	81 523,20	86 292,31
1	10	25	20	5094000 PERFORMANCE INCENTIVE	7 860,00	2 510,00	2 664,37	2 820,23
1	10	25	20	5100000 PENSION	147 000,00	120 530,00	127 942,60	135 427,24
1	10	25	20	5120000 MEDICAL AID	70 115,00	96 630,00	102 572,75	108 573,25
1	10	25	20	5140000 I/COUNCIL LEVY	470,00	540,00	573,21	606,74
1	10	25	20	5150000 UIF	10 960,00	10 590,00	11 241,29	11 898,90
1	10	25	20	5160000 SKILLS LEVY	8 960,00	8 830,00	9 373,05	9 921,37
1	10	25	20	5510000 DEPRECIATION	64 750,50	71 225,55	78 348,11	86 182,92
1	10	25	20	6110000 INTEREST EXTERNAL LOANS	2 200,00	15 000,00	15 000,00	15 000,00
1	10	25	20	6220000 HIRE PHOTOCOPIER	38 115,00	10 000,00	10 000,00	10 000,00
1	10	25	20	6310001 MAGMA: ARMED RESPONSE	4 000,00	2 200,00	2 400,00	2 500,00
1	10	25	20	6590000 CATERING (MUNICIPAL FUNC	5 000,00	8 000,00	8 000,00	8 000,00
1	10	25	20	6591000 COMM LIB SERVICES GRANT	126 000,00	170 000,00	179 999,00	188 000,00
1	10	25	20	6610000 CLEANING MATERIALS	10 000,00	10 000,00	10 000,00	10 000,00
1	10	25	20	6720000 FUEL & OIL	3 429,80	4 000,00	4 000,00	4 000,00
1	10	25	20	6940000 LIBRARY BOOKS	25 000,00	30 000,00	35 000,00	35 000,00
1	10	25	20	6945000 LIBRARY ACTIVITIES	10 000,00	10 000,00	10 000,00	10 000,00
1	10	25	20	6950000 LICENCES TELEVISION	700,00	1 000,00	1 000,00	1 000,00
1	10	25	20	6990000 LOST LIBRARY BOOKS	7 000,00	-	-	-
1	10	25	20	7060000 POSTAGE	3 000,00	5 000,00	5 000,00	5 000,00
1	10	25	20	7090000 PRINTING & STATIONERY	10 000,00	15 000,00	15 000,00	15 000,00
1	10	25	20	7120000 PROFFESIONAL SUBS	2 000,00	3 000,00	3 000,00	3 000,00
1	10	25	20	7190000 SEMINARS & CONFERENCES	7 000,00	12 000,00	15 000,00	15 000,00
1	10	25	20	7230000 SUBSISTENCE;TRAVEL &ACCO	33 000,00	35 000,00	40 000,00	40 000,00
1	10	25	20	7250000 SUBS (PERIOD.&PAPERS)	10 000,00	10 000,00	10 000,00	10 000,00
1	10	25	20	7270000 TELEPHONE	3 500,00	5 000,00	5 000,00	5 000,00
					<u>1 506 055,30</u>	<u>1 695 148,55</u>	<u>1 804 111,57</u>	<u>1 899 453,20</u>

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
CEMETRY

						BUDGET	BUDGET	BUDGET
						2015/2016	2016/2017	2017/2018
Description					Revised			
1	10	25	10	4150000	FEES BURIAL	(30 000,00)	(30 000,00)	(30 000,00)
1	10	25	10	4155000	LEVY CEMETRY	(45 000,00)	(45 000,00)	(45 000,00)
						(75 000,00)	(75 000,00)	(75 000,00)
1	10	25	10	5010000	SALARIES	76 990,00	85 190,00	90 429,19
1	10	25	10	5011000	ANNUAL BONUS	6 420,00	7 100,00	7 536,65
1	10	25	10	5949999	OVERTIME	5 000,00	10 000,00	10 000,00
1	10	25	10	5094000	PERFORMANCE INCENTIVE	770,00	850,00	902,28
1	10	25	10	5100000	PENSION	10 510,00	11 630,00	12 345,25
1	10	25	10	5120000	MEDICAL AID	5 810,00	10 275,00	10 906,91
1	10	25	10	5130000	I/COUNCIL LEVY	100,00	90,00	95,54
1	10	25	10	5150000	UIF	1 000,00	925,00	981,89
1	10	25	10	5160000	SKILLS LEVY	885,00	850,00	902,28
1	10	25	10	5510000	DEPRECIATION	1 650,00	1 815,00	1 996,50
1	10	25	10	5612000	GENERAL MAINTENANCE	5 500,00	10 000,00	10 000,00
1	10	25	10		CHEMICALS	2 750,00	3 000,00	3 500,00
1	10	25	10		PAUPER BURIALS	11 000,00	15 000,00	16 500,00
1	10	25	10		BURIAL SUPPORT FOR INDIG ENTS	48 000,00	50 000,00	55 000,00
						176 385,00	206 725,00	221 096,47
							221 096,47	236 205,96

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
HOUSING

	Description	YTD Budget	Revised	BUDGET 2015/2016	BUDGET 2016/2017	BUDGET 2017/2018
1 10 25 15	DOHS - ZWELETHU HOUSING	-	(348 444,70)			
		-	(348 444,70)	-	-	-
1 10 25 15	DEPT OF HUMAN SETTLEMENT S - ;	-	348 444,70			
		-	348 444,70	-	-	-

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
INHLAZUKA

						BUDGET	BUDGET	BUDGET
						2015/2016	2016/2017	2017/2018
Description					Revised			
1	10	25	30	3260000 HALL HIRE FEES	(3 000,00)	(3 000,00)	(3 000,00)	(3 000,00)
1	10	25	30	3330000 RENTAL SHOPS AND TAXI RANK	(165 000,00)	(181 500,00)	(199 650,00)	(219 615,00)
					(168 000,00)	(184 500,00)	(202 650,00)	(222 615,00)
1	10	25	30	5010000 SALARIES	214 470,00	336 430,00	357 120,45	378 011,99
1	10	25	30	5011000 ANNUAL BONUS	17 880,00	28 035,00	29 759,15	31 500,06
1	10	25	30	5040000 OVERTIME	2 500,00	-	-	-
1	10	25	30	5060000 CELL PHONE ALLOWANCE	5 690,00	5 690,00	6 039,94	6 393,27
1	10	25	30	5094000 PERFORMANCE INCENTIVE	2 150,00	3 365,00	3 571,95	3 780,91
1	10	25	30	5100000 PENSION	35 350,00	45 925,00	48 749,39	51 601,23
1	10	25	30	MEDICAL AID	-	21 468,00	22 788,28	24 121,40
1	10	25	30	5130000 UNIFORMS	9 350,00	10 000,00	10 000,00	10 000,00
1	10	25	30	5140000 I/COUNCIL LEVY	100,00	270,00	286,61	303,37
1	10	25	30	5150000 UIF	3 205,00	3 700,00	3 927,55	4 157,31
1	10	25	30	5160000 SKILLS LEVY	2 410,00	3 365,00	3 571,95	3 780,91
1	10	25	30	5510000 DEPRECIATION	9 000,00	9 900,00	10 890,00	11 979,00
1	10	25	30	5580000 BUILDINGS	10 000,00	20 000,00	25 000,00	25 000,00
1	10	25	30	5651000 ISUZU - NK 3874	15 000,00	15 000,00	15 000,00	15 000,00
1	10	25	30	6201000 AMLEC-MONITORING FEES	2 080,00	2 300,00	2 500,00	2 550,00
1	10	25	30	6310000 MUNICIPAL SECURITY	411 933,00	481 000,00	519 000,00	560 000,00
1	10	25	30	6590000 CATERING (MUNICIPAL FUNC	3 300,00	3 300,00	3 300,00	3 300,00
1	10	25	30	6610000 CLEANING MATERIALS	11 000,00	10 000,00	11 000,00	11 000,00
1	10	25	30	6690000 ELECTRICITY	111 561,00	121 561,00	121 561,00	121 561,00
1	10	25	30	6720032 F&O ISUZU BAKKIE - NK387 4	40 000,00	40 000,00	40 000,00	40 000,00
1	10	25	30	6955000 LICENCES VEHICLES	715,00	715,00	715,00	715,00
1	10	25	30	7090000 PRINTING & STATIONERY	8 800,00	8 000,00	8 800,00	8 800,00
1	10	25	30	7230000 SUBSISTENCE;TRAVEL &ACCO	7 000,00	5 000,00	7 000,00	7 000,00
1	10	25	30	7270000 TELEPHONE	30 000,00	30 000,00	30 000,00	30 000,00
					953 494,00	1 205 024,00	1 280 581,25	1 350 555,44

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
HOPEWELL

<u>Description</u>					<u>YTD Budget</u>	<u>Revised</u>	<u>BUDGET 2015/2016</u>	<u>BUDGET 2016/2017</u>	<u>BUDGET 2017/2018</u>
1	10	25	40	3260000 HALL HIRE FEES	(3 500,00)	(3 000,00)	(3 000,00)	(3 000,00)	(3 000,00)
1	10	25	40	3330000 RENTAL SHOPS AND TAXI RANK	(16 331,00)	(23 000,00)	(17 000,00)	(17 000,00)	(17 000,00)
					(19 831,00)	(26 000,00)	(20 000,00)	(20 000,00)	(20 000,00)
1	10	25	40	5010000 SALARIES	44 905,00	76 990,00	87 615,00	93 003,32	98 444,02
1	10	25	40	5011000 ANNUAL BONUS	6 420,00	6 420,00	7 300,00	7 748,95	8 202,26
1	10	25	40	5040000 OVERTIME	581,00	1 000,00	-	-	-
1	10	25	40	5094000 PERFORMANCE INCENTIVE	770,00	770,00	880,00	934,12	988,77
1	10	25	40	5100000 PENSION	6 125,00	10 510,00	11 960,00	12 695,54	13 438,23
1	10	25	40	5130000 UNIFORMS	4 809,00	8 250,00	5 000,00	5 000,00	5 000,00
1	10	25	40	5140000 I/COUNCIL LEVY	42,00	80,00	90,00	95,54	101,12
1	10	25	40	5150000 UIF	490,00	840,00	950,00	1 008,43	1 067,42
1	10	25	40	5160000 SKILLS LEVY	490,00	850,00	880,00	934,12	988,77
1	10	25	40	5510000 DEPRECIATION	3 472,00	2 400,00	2 640,00	2 904,00	3 194,40
1	10	25	40	5580000 BUILDINGS	14 112,00	24 200,00	30 000,00	30 000,00	30 000,00
1	10	25	40	6310000 MUNICIPAL SECURITY	147 672,00	248 160,00	288 000,00	311 000,00	336 000,00
1	10	25	40	6610000 CLEANING MATERIALS	6 412,00	14 000,00	10 000,00	11 000,00	11 000,00
1	10	25	40	6690000 ELECTRICITY	17 647,00	30 261,00	35 000,00	40 000,00	45 000,00
					253 947,00	424 731,00	480 315,00	516 324,01	553 424,98

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
MAGODA

						BUDGET	BUDGET	BUDGET
						2015/2016	2016/2017	2017/2018
Description					Revised			
1	10	25	50	3260000 HALL HIRE FEES	(3 000,00)	(3 000,00)	(3 000,00)	(3 000,00)
					(3 000,00)	(3 000,00)	(3 000,00)	(3 000,00)
1	10	25	50	5010000 SALARIES	66 990,00	87 615,00	93 003,32	98 444,02
1	10	25	50	5011000 ANNUAL BONUS	6 420,00	7 300,00	7 748,95	8 202,26
1	10	25	50	5094000 PERFORMANCE INCENTIVE	770,00	880,00	934,12	988,77
1	10	25	50	5100000 PENSION	10 510,00	11 960,00	12 695,54	13 438,23
1	10	25	50	5120000 MEDICAL AID	990,00	5 000,00	5 000,00	5 000,00
1	10	25	50	5140000 I/COUNCIL LEVY	80,00	90,00	95,54	101,12
1	10	25	50	5150000 UIF	840,00	950,00	1 008,43	1 067,42
1	10	25	50	5160000 SKILLS LEVY	840,00	880,00	934,12	988,77
1	10	25	50	5580000 BUILDINGS	11 000,00	10 000,00	11 000,00	11 000,00
1	10	25	50	6235000 INGONYAMA TRUST	22 130,00	25 000,00	25 000,00	25 000,00
1	10	25	50	6310000 MUNICIPAL SECURITY	168 773,00	192 000,00	208 000,00	224 000,00
1	10	25	50	6610000 CLEANING MATERIALS	5 500,00	5 500,00	5 500,00	5 500,00
1	10	25	50	6690000 ELECTRICITY	5 500,00	5 500,00	5 500,00	5 500,00
					300 343,00	352 675,00	376 420,01	399 230,58

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
Nkumane

			<u>Description</u>	<u>Revised</u>	<u>BUDGET</u> <u>2015/2016</u>	<u>BUDGET</u> <u>2016/2017</u>	<u>BUDGET</u> <u>2017/2018</u>
10	25	55	UNIFORMS	-	4 000,00	4 000,00	4 000,00
10	25	55	5580000 BUILDINGS	4 700,00	10 000,00	10 000,00	10 000,00
10	25	55	6310000 MUNICIPAL SECURITY	168 773,00	192 000,00	207 000,00	224 000,00
10	25	55	6610000 CLEANING MATERIALS	9 600,00	6 600,00	6 600,00	6 600,00
10	25	55	6690000 ELECTRICITY	5 500,00	6 000,00	6 000,00	6 000,00
				<u>188 573,00</u>	<u>218 600,00</u>	<u>233 600,00</u>	<u>250 600,00</u>

RICHMOND MUNICIPALITY**2015/2016 : DRAFT BUDGET INPUT****MZINOLOVU**

			<u>Description</u>
1	10	25	56 5010000 SALARIES
1	10	25	56 5011000 ANNUAL BONUS
1	10	25	56 5094000 PERFORMANCE INCENTIVE
1	10	25	56 5100000 PENSION
1	10	25	56 5140000 I/COUNCIL LEVY
1	10	25	56 5150000 UIF
1	10	25	56 5160000 SKILLS LEVY
1	10	25	56 5580000 BUILDINGS
1	10	25	56 6310000 MUNICIPAL SECURITY
1	10	25	56 6610000 CLEANING MATERIALS
1	10	25	56 6690000 ELECTRICITY

	BUDGET 2015/2016	BUDGET 2016/2017	BUDGET 2017/2018
Revised			
75 185,00	85 555,00	90 816,63	96 129,41
6 270,00	7 130,00	7 568,50	8 011,25
760,00	855,00	907,58	960,68
10 270,00	11 680,00	12 398,32	13 123,62
80,00	90,00	95,54	101,12
820,00	930,00	987,20	1 044,95
820,00	855,00	907,58	960,68
11 000,00	15 000,00	15 000,00	15 000,00
168 773,00	192 000,00	207 000,00	224 000,00
5 500,00	5 500,00	5 500,00	5 500,00
5 000,00	10 000,00	10 000,00	10 000,00
284 478,00	329 595,00	351 181,34	374 831,70

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
BUILDINGS

			Description	Revised	BUDGET 2015/2016	BUDGET 2016/2017	BUDGET 2017/2018	
10	25	60	3260000	HALL HIRE FEES	(55 000,00)	(50 000,00)	(50 000,00)	
10	25	60	3300000	RENTAL MUNICIPAL RESIDENTIAL PROPERTIES	(9 000,00)	(10 000,00)	(10 000,00)	
10	25	60	3330000	RENTAL SHOPS AND TAXI RANK	(110 000,00)	(130 000,00)	(140 000,00)	
10	25	60	3331000	RENT ERF 261/263	(253 270,00)	(252 000,00)	(252 000,00)	
10	25	60	3332000	RETAIL MARKET STALLS	(30 000,00)	(10 000,00)	(10 000,00)	
10	25	60	4130000	FEES BUILDING INSPECTIONS	(10 000,00)	(10 000,00)	(10 000,00)	
10	25	60	4140000	FEES BUILDING PLANS	(22 000,00)	(10 000,00)	(10 000,00)	
10	25	60	4160000	FEES ENCROACHMENT	(11 000,00)	(8 000,00)	(8 000,00)	
10	25	60	4200000	FEES REZONING	(22 000,00)	(5 000,00)	(5 000,00)	
10	25	60	4255000	REIMBURSIVE EXP MASAKHUXOLO CTR	(62 000,00)	(60 000,00)	(60 000,00)	
				(584 270,00)	(545 000,00)	(555 000,00)	(572 000,00)	
10	25	60	5010000	SALARIES	109 870,00	119 250,00	126 583,88	133 989,03
10	25	60	5011000	ANNUAL BONUS	9 160,00	9 940,00	10 551,31	11 168,56
10	25	60	5040000	OVERTIME	2 200,00	-	-	-
10	25	60	5094000	PERFORMANCE INCENTIVE	1 100,00	1 190,00	1 263,19	1 337,08
10	25	60	5100000	PENSION	15 000,00	16 230,00	17 228,15	18 235,99
10	25	60	5120000	MEDICAL AID	7 050,00	10 000,00	10 000,00	10 000,00
10	25	60	5140000	I/COUNCIL LEVY	80,00	90,00	95,54	101,12
10	25	60	5150000	UIF	1 190,00	1 300,00	1 379,95	1 460,68
10	25	60	5160000	SKILLS LEVY	1 100,00	1 190,00	1 263,19	1 337,08
10	25	60	5510000	DEPRECIATION	500 000,00	550 000,00	605 000,00	665 500,00
10	25	60	5580000	BUILDINGS	14 000,00	15 000,00	20 000,00	25 000,00
10	25	60	5988000	TOYOTA BAKKIE NK 2775	10 000,00	15 000,00	20 000,00	25 000,00
10	25	60	6215000	FIRE EXTINGUISHERS-SERVICE	2 940,00	4 300,00	4 700,00	5 200,00
10	25	60	6262000	SERVICE- AIRCONS	22 000,00	24 000,00	26 000,00	29 000,00
10	25	60	6310000	MUNICIPAL SECURITY	768 739,00	876 000,00	946 000,00	1 022 000,00
10	25	60	6610000	CLEANING MATERIALS	22 000,00	20 000,00	25 000,00	30 000,00
10	25	60	6690000	ELECTRICITY	330 784,00	370 000,00	380 000,00	390 000,00
10	25	60	6720027	FUEL & OIL NK 2775	15 000,00	20 000,00	22 000,00	24 200,00
10	25	60	6955000	LICENCES VEHICLES	1 100,00	2 000,00	2 200,00	2 420,00
10	25	60	7080000	MUNIC CHARGES-WATER ACCS	100 000,00	110 000,00	121 000,00	133 100,00
				1 933 313,00	2 165 490,00	2 340 265,19	2 529 049,55	

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
INDALENI

					BUDGET	BUDGET	BUDGET	
<u>Description</u>					<u>Revised</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>
1	10	25	70	3260000 HALL HIRE FEES	(2 000,00)	(3 000,00)	(3 000,00)	(3 000,00)
					(2 000,00)	(3 000,00)	(3 000,00)	(3 000,00)
1	10	25	70	5010000 SALARIES	147 575,00	171 180,00	181 707,57	192 337,46
1	10	25	70	5011000 ANNUAL BONUS	12 300,00	14 265,00	15 142,30	16 028,12
1	10	25	70	5094000 PERFORMANCE INCENTIVE	1 480,00	1 710,00	1 815,17	1 921,35
1	10	25	70	5100000 PENSION	20 145,00	23 365,00	24 801,95	26 252,86
1	10	25	70	5140000 I/COUNCIL LEVY	160,00	180,00	191,07	202,25
1	10	25	70	5150000 UIF	1 600,00	1 855,00	1 969,08	2 084,27
1	10	25	70	5160000 SKILLS LEVY	1 600,00	1 710,00	1 815,17	1 921,35
1	10	25	70	5580000 BUILDINGS	-	15 000,00	15 000,00	15 000,00
1	10	25	70	6610000 CLEANING MATERIALS	-	2 000,00	-	-
1	10	25	70	6310000 MUNICIPAL SECURITY	168 773,00	192 000,00	207 000,00	224 000,00
					353 633,00	423 265,00	449 442,30	479 747,67

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
SMOZOMENI

<u>Description</u>					<u>Revised</u>	<u>BUDGET</u> <u>2015/2016</u>	<u>BUDGET</u> <u>2016/2017</u>	<u>BUDGET</u> <u>2017/2018</u>
1	10	25	80	3260000 HALL HIRE FEES	(3 000,00)	(3 000,00)	(3 000,00)	(3 000,00)
					(3 000,00)	(3 000,00)	(3 000,00)	(3 000,00)
1	10	25	80	5010000 SALARIES	73 415,00	83 560,00	88 698,94	93 887,83
1	10	25	80	5011000 ANNUAL BONUS	6 120,00	6 970,00	7 398,66	7 831,48
1	10	25	80	5094000 PERFORMANCE INCENTIVE	735,00	835,00	886,35	938,20
1	10	25	80	5100000 PENSION	7 160,00	11 400,00	12 101,10	12 809,01
1	10	25	80	5140000 I/COUNCIL LEVY	80,00	90,00	95,54	101,12
1	10	25	80	5150000 UIF	800,00	905,00	960,66	1 016,86
1	10	25	80	5160000 SKILLS LEVY	800,00	835,00	886,35	938,20
1	10	25	80	5580000 BUILDINGS	7 700,00	10 000,00	10 000,00	10 000,00
1	10	25	80	6235000 INGONYAMA TRUST	22 130,00	25 000,00	25 000,00	25 000,00
1	10	25	80	6310000 MUNICIPAL SECURITY	168 773,00	192 000,00	207 000,00	224 000,00
1	10	25	80	6610000 CLEANING MATERIALS	6 600,00	10 000,00	10 000,00	10 000,00
1	10	25	80	6690000 ELECTRICITY	21 600,00	24 000,00	27 000,00	28 000,00
					315 913,00	365 595,00	390 027,59	414 522,71

RICHMOND MUNICIPALITY**2015/2016 : DRAFT BUDGET INPUT****PHATHENI**

						BUDGET	BUDGET	BUDGET
					Revised	2015/2016	2016/2017	2017/2018
Description								
1	10	25	90	5010000 SALARIES	73 140,00	83 560,00	88 698,94	93 887,83
1	10	25	90	5011000 ANNUAL BONUS	6 595,00	6 970,00	7 398,66	7 831,48
1	10	25	90	5094000 PERFORMANCE INCENTIVE	675,00	835,00	886,35	938,20
1	10	25	90	5100000 PENSION	10 165,00	11 405,00	12 106,41	12 814,63
1	10	25	90	5130000 UNIFORMS	6 600,00	5 000,00	5 000,00	5 000,00
1	10	25	90	5140000 I/COUNCIL LEVY	80,00	90,00	95,54	101,12
1	10	25	90	5150000 UIF	730,00	913,00	969,15	1 025,84
1	10	25	90	5160000 SKILLS LEVY	730,00	913,00	969,15	1 025,84
1	10	25	90	5580000 BUILDINGS	8 250,00	12 000,00	12 000,00	12 000,00
1	10	25	90	6310000 MUNICIPAL SECURITY	448 233,00	533 000,00	576 000,00	622 000,00
1	10	25	90	6610000 CLEANING MATERIALS	8 250,00	10 000,00	10 000,00	10 000,00
1	10	25	90	6690000 ELECTRICITY	5 500,00	6 000,00	6 000,00	6 000,00
					<u>568 948,00</u>	<u>670 686,00</u>	<u>720 124,19</u>	<u>772 624,95</u>

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
SIYATHUTHUKA AND MALIZAYO

<u>Description</u>					<u>Revised</u>	<u>BUDGET 2015/2016</u>	<u>BUDGET 2016/2017</u>	<u>BUDGET 2017/2018</u>
1	10	25	95	5010000 SALARIES	73 420,00	83 560,00	88 698,94	93 887,83
1	10	25	95	5011000 ANNUAL BONUS	6 120,00	6 965,00	7 393,35	7 825,86
1	10	25	95	5094000 PERFORMANCE INCENTIVE	735,00	835,00	886,35	938,20
1	10	25	95	5100000 PENSION	10 020,00	11 405,00	12 106,41	12 814,63
1	10	25	95	5140000 I/COUNCIL LEVY	80,00	90,00	95,54	101,12
1	10	25	95	5150000 UIF	800,00	913,00	969,15	1 025,84
1	10	25	95	5160000 SKILLS LEVY	800,00	913,00	969,15	1 025,84
1	10	25	95	5580000 BUILDINGS	13 200,00	15 000,00	15 000,00	15 000,00
1	10	25	95	6310000 MUNICIPAL SECURITY	168 775,00	192 000,00	208 000,00	224 000,00
1	10	25	95	6610000 CLEANING MATERIALS	8 250,00	8 250,00	8 250,00	8 250,00
1	10	25	95	6690000 ELECTRICITY	5 500,00	6 000,00	7 000,00	8 000,00
1	10	25	96	5580000 BUILDINGS	7 700,00	10 000,00	12 000,00	12 000,00
1	10	25	96	6610000 CLEANING MATERIALS	2 750,00	4 000,00	4 000,00	4 000,00
1	10	25	96	6690000 ELECTRICITY	4 000,00	5 000,00	5 000,00	5 000,00
					<u>302 150,00</u>	<u>344 931,00</u>	<u>370 368,88</u>	<u>393 869,34</u>

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
TRAFFIC

						BUDGET	BUDGET	BUDGET
Description					Revised	2015/2016	2016/2017	2017/2018
1	10	35	10	3510000	TRAFFIC FINES	(50 000,00)	(50 000,00)	(50 000,00)
1	10	35	10	3580000	RANK PERMITS	(10 000,00)	(10 000,00)	(10 000,00)
1	10	35	10	3925000	SCHOLAR PATROL GRANT	(75 000,00)	-	-
1	10	35	10	4220000	IMPOUNDING STORAGE - MOT OR VEHICLES	(4 000,00)	(10 000,00)	(10 000,00)
1	10	35	10	4221000	IMPOUNDING & STORAGE - A NIMALS	(2 000,00)	(10 000,00)	(10 000,00)
					(141 000,00)	(80 000,00)	(80 000,00)	(80 000,00)
1	10	35	10	5010000	SALARIES	1 038 650,00	1 366 235,00	1 450 258,45
1	10	35	10	5011000	ANNUAL BONUS	94 890,00	113 850,00	120 851,78
1	10	35	10	5040000	OVERTIME	25 000,00	25 000,00	35 000,00
1	10	35	10	5050000	HOUSING ALLOWANCE	5 740,00	7 200,00	7 642,80
1	10	35	10	5060000	CELL PHONE ALLOWANCE	28 840,00	28 152,00	29 883,35
1	10	35	10	5070000	DANGER ALLOWANCE	39 000,00	42 000,00	44 583,00
1	10	35	10	5090000	TRAVELLING ALLOWANCE	96 000,00	96 000,00	101 904,00
1	10	35	10	5094000	PERFORMANCE INCENTIVE	11 390,00	13 660,00	14 500,09
1	10	35	10	5100000	PENSION	183 830,00	186 490,00	197 959,14
1	10	35	10	5120000	MEDICAL AID	134 775,00	165 075,00	175 227,11
1	10	35	10	5130000	UNIFORMS	71 500,00	100 000,00	100 000,00
1	10	35	10	5140000	I/COUNCIL LEVY	550,00	720,00	764,28
1	10	35	10	5150000	UIF	14 115,00	17 650,00	18 735,48
1	10	35	10	5160000	SKILLS LEVY	14 620,00	13 665,00	14 505,40
1	10	35	10	5510000	DEPRECIATION	142 000,00	156 200,00	171 820,00
1	10	35	10	5617000	TRAFFIC NEW VEHICLE	-	10 000,00	10 000,00
1	10	35	10	5654000	CHEV CRUZ NK4957	20 000,00	20 000,00	20 000,00
1	10	35	10	5657000	CHEV CRUZ NK 6274	20 000,00	20 000,00	20 000,00
1	10	35	10	5900000	SPEED TIMING MACHINES	6 000,00	6 000,00	6 000,00
1	10	35	10	5910000	DRAGGER MACHINES-CALIBRA	4 000,00	-	-
1	10	35	10	5920000	GENERATOR & ACCESSORIES	1 000,00	5 000,00	5 000,00
1	10	35	10	6205000	CELL PHONE CONTRACTS	2 970,00	3 000,00	3 300,00
1	10	35	10		DRIVERS TESTING CENTRE ESTABLISHMENT	250 000,00	-	-
1	10	35	10	6720035	F&O: CHEV CRUS (TRAFFIC) NK4957	35 000,00	35 000,00	35 000,00
1	10	35	10	6720040	F&O: CHEV CRUZ (TRAFFIC) NK 6274	30 000,00	35 000,00	35 000,00
1	10	35	10	6720042	F&O : GENERATOR (LC)	3 000,00	5 000,00	5 000,00
1	10	35	10	6720047	F&O: TRAFFIC NEW VEHICLE	-	30 000,00	30 000,00
1	10	35	10	6760000	GENERAL EXPENSES	5 000,00	-	10 000,00
1	10	35	10	6955000	LICENCES VEHICLES	2 310,00	3 000,00	3 000,00
1	10	35	10	7060000	POSTAGE	1 500,00	2 000,00	2 000,00
1	10	35	10	7090000	PRINTING & STATIONERY	20 000,00	25 000,00	30 000,00
1	10	35	10	7180000	RTI ENFORCEMENT VISIT	10 000,00	15 000,00	25 000,00
1	10	35	10	7185000	ROAD SAFETY EDUCATION	20 000,00	25 000,00	35 000,00
1	10	35	10	7190000	SEMINARS & CONFERENCES	7 000,00	10 000,00	15 000,00
1	10	35	10	7200000	SCHOLAR PATROL	75 000,00	-	-
1	10	35	10	7230000	SUBSISTENCE;TRAVEL &ACCO	10 000,00	15 000,00	20 000,00
					2 423 680,00	2 595 897,00	2 792 934,87	2 947 860,54

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
SECURITY

						BUDGET	BUDGET	BUDGET
						2015/2016	2016/2017	2017/2018
Description					Revised			
1	10	35	20	5010000 SALARIES	1 380 000,00	1 552 450,00	1 647 925,68	1 744 329,33
1	10	35	20	5011000 ANNUAL BONUS	84 065,00	129 370,00	137 326,26	145 359,84
1	10	35	20	5040000 OVERTIME	5 000,00	5 000,00	5 000,00	5 000,00
1	10	35	20	5060000 CELL PHONE ALLOWANCE	5 690,00	11 376,00	12 075,62	12 782,05
1	10	35	20	5094000 PERFORMANCE INCENTIVE	13 570,00	15 525,00	16 479,79	17 443,86
1	10	35	20	5100000 PENSION	169 435,00	211 910,00	224 942,47	238 101,60
1	10	35	20	5120000 MEDICAL AID	63 845,00	133 342,00	141 542,53	149 822,77
1	10	35	20	5130000 UNIFORMS	44 000,00	50 000,00	55 000,00	60 000,00
1	10	35	20	5140000 I/COUNCIL LEVY	860,00	1 260,00	1 337,49	1 415,73
1	10	35	20	5150000 UIF	14 560,00	17 850,00	18 947,78	20 056,22
1	10	35	20	5160000 SKILLS LEVY	14 510,00	15 530,00	16 485,10	17 449,47
1	10	35	20	5510000 DEPRECIATION	-	-	-	-
1	10	35	20	5995000 FIAT NK5360	5 000,00	10 000,00	10 000,00	10 000,00
1	10	35	20	6720025 FULE & OIL - NK 5360	15 000,00	20 000,00	25 000,00	30 000,00
1	10	35	20	6955000 LICENCES VEHICLES	495,00	800,00	800,00	800,00
1	10	35	20	7230000 SUBSISTENCE;TRAVEL &ACCO	1 100,00	-	-	-
					1 817 130,00	2 174 413,00	2 312 862,70	2 452 560,87

RICHMOND MUNICIPALITY**2015/2016 : DRAFT BUDGET INPUT****LEARNERS LICENCE AND DRIVERS TESTING GROUND**

				Description	Revised	BUDGET 2015/2016	BUDGET 2016/2017	BUDGET 2017/2018
1	10	35	40	3590000 LEARNERS LICENCES	(350 000,00)	(350 000,00)	(350 000,00)	(350 000,00)
1	10	35	40	DRIVERS LICENCES	-	(300 000,00)	(300 000,00)	(300 000,00)
					(350 000,00)	(650 000,00)	(650 000,00)	(650 000,00)
1	10	35	40	5010000 SALARIES	581 795,00	1 006 240,00	1 068 123,76	1 130 609,00
1	10	35	40	5011000 ANNUAL BONUS	54 320,00	83 860,00	89 017,39	94 224,91
1	10	35	40	5040000 OVERTIME	1 500,00	-	-	-
1	10	35	40	5094000 PERFORMANCE INCENTIVE	8 330,00	10 065,00	10 684,00	11 309,01
1	10	35	40	5100000 PENSION	61 320,00	137 350,00	145 797,03	154 326,15
1	10	35	40	5120000 MEDICAL AID	64 750,00	131 280,00	139 353,72	147 505,91
1	10	35	40	5140000 I/COUNCIL LEVY	550,00	630,00	668,75	707,87
1	10	35	40	5150000 UIF	8 790,00	10 900,00	11 570,35	12 247,22
1	10	35	40	5160000 SKILLS LEVY	9 050,00	10 060,00	10 678,69	11 303,39
1	10	35	40	5580000 BUILDINGS	4 400,00	10 000,00	15 000,00	20 000,00
1	10	35	40	6310000 MUNICIPAL SECURITY	-	395 000,00	426 000,00	461 000,00
1	10	35	40	6220000 HIRE PHOTOCOPIER	20 460,00	25 000,00	25 000,00	25 000,00
1	10	35	40	6610000 CLEANING MATERIALS	-	15 000,00	15 000,00	15 000,00
1	10	35	40	7060000 POSTAGE	5 000,00	10 000,00	15 000,00	20 000,00
1	10	35	40	7090000 PRINTING & STATIONERY	20 000,00	50 000,00	55 000,00	60 000,00
1	10	35	40	7126000 PRODIBA	60 000,00	80 000,00	90 000,00	100 000,00
1	10	35	40	7230000 SUBSISTENCE;TRAVEL &ACCO	1 100,00	-	-	-
					901 365,00	1 975 385,00	2 116 893,68	2 263 233,46

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
MVL

<u>Description</u>					<u>Revised</u>	<u>BUDGET</u> <u>2015/2016</u>	<u>BUDGET</u> <u>2016/2017</u>	<u>BUDGET</u> <u>2017/2018</u>
1	10	40	20	3620000 VEHICLE LICENCE COMMISSI ON	(517 000,00)	(568 700,00)	(625 570,00)	(688 127,00)
					<u>(517 000,00)</u>	<u>(568 700,00)</u>	<u>(625 570,00)</u>	<u>(688 127,00)</u>
1	10	40	20	5010000 SALARIES	341 835,00	303 360,00	321 106,56	340 854,61
1	10	40	20	5011000 ANNUAL BONUS	29 320,00	25 280,00	26 758,88	28 404,55
1	10	40	20	5040000 OVERTIME	1 500,00	-	-	-
1	10	40	20	5094000 PERFORMANCE INCENTIVE	2 780,00	3 035,00	3 212,55	3 410,12
1	10	40	20	5100000 PENSION	48 030,00	41 410,00	43 832,49	46 528,18
1	10	40	20	5120000 MEDICAL AID	38 110,00	33 223,00	35 166,55	37 329,29
1	10	40	20	5140000 I/COUNCIL LEVY	235,00	180,00	190,53	202,25
1	10	40	20	5150000 UIF	3 120,00	3 290,00	3 482,47	3 696,64
1	10	40	20	5160000 SKILLS LEVY	3 830,00	3 035,00	3 212,55	3 410,12
					<u>468 760,00</u>	<u>412 813,00</u>	<u>436 962,56</u>	<u>463 835,76</u>

RICHMOND MUNICIPALITY**2015/2016 : DRAFT BUDGET INPUT****LOCAL ECONOMIC DEVELOPMENT (LED)**

<u>Description</u>				<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
				<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>
10	30	30	3560000 BUSINESS LICENCES	(20 000,00)	(15 000,00)	(15 000,00)
10	30	30	3575000 HAWKERS LICENCES	(500,00)	(500,00)	(500,00)
10	30	30	3585000 NETVENDOR	(20 000,00)	(10 000,00)	(10 000,00)
10	30	30	3724000 EPWP	(1 255 000,00)	(1 046 000,00)	-
10	30	30	4109000 ADVERTISING INCOME	(10 000,00)	(10 000,00)	(10 000,00)
				(1 305 500,00)	(1 081 500,00)	(35 500,00)
10	30	30	5010000 SALARIES	700 840,00	943 160,00	998 334,86
10	30	30	5011000 ANNUAL BONUS	50 905,00	78 600,00	83 198,10
10	30	30	5040000 OVERTIME	-	-	-
10	30	30	5060000 CELL PHONE ALLOWANCE	11 090,00	11 088,00	11 736,65
10	30	30	5090000 TRAVELLING ALLOWANCE	108 800,00	115 200,00	121 939,20
10	30	30	5094000 PERFORMANCE INCENTIVE	7 910,00	9 430,00	9 981,66
10	30	30	5100000 PENSION	117 950,00	128 740,00	136 271,29
10	30	30	5120000 MEDICAL AID	47 085,00	28 433,00	30 096,33
10	30	30	5140000 I/COUNCIL LEVY	312,00	341,00	360,95
10	30	30	5150000 UIF	9 640,00	11 480,00	12 151,58
10	30	30	5160000 SKILLS LEVY	9 740,00	9 431,00	9 982,71
10	30	30	5510000 DEPRECIATION	2 200,00	2 420,00	2 662,00
10	30	30	5580000 BUILDINGS	6 000,00	6 000,00	6 600,00
10	30	30	5951000 ISUZU BAKKIE NK 5784	10 000,00	10 000,00	10 000,00
10	30	30	6200000 HIRE OF PHOTOCOPIER	-	25 000,00	25 000,00
10	30	30	6205000 CELL PHONE CONTRACTS	2 878,00	2 000,00	2 500,00
10	30	30	6510000 ADVERTISING	5 000,00	10 000,00	10 000,00
10	30	30	6590000 CATERING (MUNICIPAL FUNC	5 000,00	5 000,00	5 000,00
10	30	30	6720034 F&O ISUZU BAKKIE NK 5784	12 000,00	12 000,00	12 000,00
10	30	30	6760000 GENERAL EXPENSES	3 000,00	-	300,00
10	30	30	6762000 LED MARKETING	15 000,00	20 000,00	20 000,00
10	30	30	6955000 LICENCES VEHICLES	750,00	800,00	800,00
10	30	30	6965000 ELECTRICITY PRE PAID	-	-	-
10	30	30	7090000 PRINTING & STATIONERY	20 000,00	20 000,00	20 000,00
10	30	30	7190000 SEMINARS & CONFERENCES	9 000,00	10 000,00	10 000,00
10	30	30	7230000 SUBSISTENCE;TRAVEL &ACCO	105 000,00	60 000,00	80 000,00
10	30	30	7231000 EPWP	1 255 000,00	1 046 000,00	1 046 000,00
10	30	30	7272000 TOURISM	50 000,00	50 000,00	50 000,00
10	30	30	7380000 YOUTH- TRAINING AND SKIL LS DEVELOPMEI	10 000,00	20 000,00	25 000,00
10	30	30	7382000 YOUTH-MATRIC TOP ACHIEVE RS AWARD	15 000,00	10 000,00	10 000,00
10	30	30	7383000 YOUTH - CAREER EXPO	25 000,00	30 000,00	40 000,00
10	30	30	7384000 YOUTH MONTH PROGRAMMES	40 000,00	50 000,00	60 000,00
10	30	30	7385000 YOUTH - ARTS&CULTURE & H IV/AIDS	20 000,00	30 000,00	30 000,00
				2 675 100,00	2 755 123,00	2 879 915,33
						2 968 305,81

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
TOWN PLANNING

<u>Description</u>					<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
					<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>
10	30	10	4190000	FEES SUBDIVISION	(6 000,00)	(5 000,00)	(5 000,00)
					(6 000,00)	(5 000,00)	(5 000,00)
10	30	10	5010000	SALARIES	359 640,00	746 450,00	792 356,68
10	30	10	5011000	ANNUAL BONUS	29 970,00	62 204,00	66 029,55
10	30	10	5050000	HOUSING ALLOWANCE	6 030,00	7 200,00	7 642,80
10	30	10	5060000	CELL PHONE ALLOWANCE	11 090,00	11 088,00	11 769,91
10	30	10	5090000	TRAVELLING ALLOWANCE	96 000,00	115 200,00	122 284,80
10	30	10	5094000	PERFORMANCE INCENTIVE	3 600,00	7 465,00	7 924,10
10	30	10	5100000	PENSION	64 740,00	101 890,00	108 156,24
10	30	10	5120000	MEDICAL AID	30 000,00	36 000,00	38 214,00
10	30	10	5140000	I/COUNCIL LEVY	80,00	270,00	286,61
10	30	10	5150000	UIF	5 035,00	9 230,00	9 797,65
10	30	10	5160000	SKILLS LEVY	5 040,00	7 465,00	7 924,10
10	30	10	5510000	DEPRECIATION	10 000,00	11 000,00	12 100,00
10	30	10	5653000	ISUZU KB250 D - NK5518	15 000,00	-	-
10	30	10	6225000	PLANNING SHARED SERVICES	114 190,00	100 000,00	100 000,00
10	30	10	6590000	CATERING (MUNICIPAL FUNC	5 000,00	5 000,00	5 500,00
10	30	10	6720001	FUEL & OIL-ISUZU KB250D NK 5518	-	-	-
10	30	10	6955000	LICENCES VEHICLES	715,00	-	-
10	30	10	7090000	PRINTING & STATIONERY	8 000,00	10 000,00	11 000,00
10	30	10	7190000	SEMINARS & CONFERENCES	2 000,00	3 000,00	3 300,00
10	30	10	7230000	SUBSISTENCE;TRAVEL &ACCO	40 000,00	25 000,00	27 500,00
10	30	10	7388000	TOWNSHIP ESTABLISHMENT	500 000,00	-	-
					1 306 130,00	1 258 462,00	1 331 786,41
							1 406 311,02

RICHMOND MUNICIPALITY

2015/2016 : DRAFT BUDGET INPUT

TECHNICAL

				<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
				<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>
<u>Description</u>						
10	30	20	3750000 MUNICIPAL INFRASTRUCTURE GRANT (MIG)	(17 493 000,00)	(18 017 000,00)	(18 579 000,00)
10	30	20	MUNICIPAL INFRASTRUCTURE GRANT (MIG) Prior Year	(5 325 776,00)	-	-
10	30	20	3926000 SMALL TOWN REGENERATION GRANT	(8 381 140,00)	-	-
10	30	20	BEST PERFORMING MUNICIPALITY		(853 000,00)	-
10	30	20	DME - INEP		(10 000 000,00)	(10 000 000,00)
				(31 199 916,00)	(28 870 000,00)	(29 421 000,00)
10	30	20	5010000 SALARIES	1 851 600,00	2 268 940,00	2 408 479,81
10	30	20	5011000 ANNUAL BONUS	105 770,00	238 105,00	252 748,46
10	30	20	5040000 OVERTIME	5 000,00	5 000,00	5 000,00
10	30	20	5050000 HOUSING ALLOWANCE	6 000,00	7 200,00	7 200,00
10	30	20	5060000 CELL PHONE ALLOWANCE	22 600,00	21 216,00	22 520,78
10	30	20	5090000 TRAVELLING ALLOWANCE	392 000,00	282 000,00	299 343,00
10	30	20	5094000 PERFORMANCE INCENTIVE	11 900,00	14 040,00	14 903,46
10	30	20	5100000 PENSION	215 750,00	191 615,00	203 399,32
10	30	20	5120000 MEDICAL AID	26 510,00	89 440,00	94 940,56
10	30	20	5130000 UNIFORMS	135 000,00	155 000,00	170 500,00
10	30	20	5140000 I/COUNCIL LEVY	780,00	900,00	955,35
10	30	20	5150000 UIF	16 660,00	15 500,00	16 453,25
10	30	20	5160000 SKILLS LEVY	24 930,00	22 690,00	24 085,44
10	30	20	5510000 DEPRECIATION	1 000 000,00	1 100 000,00	1 210 000,00
10	30	20	5580000 BUILDINGS	-	10 000,00	11 000,00
10	30	20	5652000 ISUZU 250 D - NK4315 (MECHANIC)	10 000,00	15 000,00	16 500,00
10	30	20	6205000 CELL PHONE CONTRACTS	32 329,00	21 000,00	23 000,00
10	30	20	6216000 RENTAL : GAS CYLINDERS	6 310,00	5 900,00	6 400,00
10	30	20	6310000 MUNICIPAL SECURITY	346 806,00	395 000,00	426 000,00
10	30	20	6569000 DME-ELECTRIFICATION PROG RAMME	3 200 000,00	10 000 000,00	10 000 000,00
10	30	20	6590000 CATERING (MUNICIPAL FUNC	5 000,00	-	-
10	30	20	6610000 CLEANING MATERIALS	21 900,00	15 000,00	16 500,00
10	30	20	6690000 ELECTRICITY	13 937,00	20 000,00	22 000,00
10	30	20	6720033 F&O BAKKIE MECHANIC - NK4315	20 000,00	30 000,00	33 000,00
10	30	20	6725000 F&O:GAINS AND LOSSES	8 000,00	5 000,00	5 500,00
10	30	20	6760000 GENERAL EXPENSES	4 400,00	-	-
10	30	20	6955000 LICENCES VEHICLES	1 870,00	2 000,00	2 200,00
10	30	20	6958000 PMU UNIT	655 000,00	900 850,00	928 950,00
10	30	20	7090000 PRINTING & STATIONERY	8 000,00	10 000,00	11 000,00
10	30	20	7120000 PROFESSIONAL SUBS	1 100,00	2 000,00	2 200,00
10	30	20	7190000 SEMINARS & CONFERENCES	5 500,00	6 000,00	6 600,00
10	30	20	7230000 SUBSISTENCE;TRAVEL &ACCO	77 000,00	40 000,00	44 000,00
				8 231 652,00	15 889 396,00	16 285 379,43
						16 716 442,45

RICHMOND MUNICIPALITY

Description		2019/2020	2020/2021	2021/2022
10	40	5010000 SALARIES	1 638 115,00	2 062 112,36
10	40	5011000 ANNUAL BONUS	1 699 020,00	1 761 846,24
10	40	5040000 OVERTIME	15 000,00	15 000,00
10	40	5090000 CELL PHONE ALLOWANCE	11 380,00	11 378,00
10	40	5094000 PERFORMANCE INCENTIVE	17 285,00	12 075,62
10	40	5100000 PENSION	231 115,00	265 170,00
10	40	5120000 MEDICAL AID	47 770,00	281 477,96
10	40	5140000 /COUNCIL LEVY	1 560,00	99 732,78
10	40	5150000 UIF	18 840,00	2 022,48
10	40	5160000 SKILLS LEVY	18 890,00	2 461,34
10	40	5180000 DEPRECIATION	3 620 000,00	23 775,33
10	40	5610001 ROADS MAINTENANCE- WARD 1	50 000,00	23 621,07
10	40	5610002 ROADS MAINTENANCE- WARD 2	240 000,00	4 818 120,00
10	40	5610003 ROADS MAINTENANCE- WARD 3	250 000,00	55 000,00
10	40	5610004 ROADS MAINTENANCE- WARD 4	225 000,00	60 500,00
10	40	5610005 ROADS MAINTENANCE- WARD 5	250 000,00	60 500,00
10	40	5610006 ROADS MAINTENANCE- WARD 6	230 000,00	60 500,00
10	40	5610007 STORMWATER MAINTENANCE- WARD 7	250 000,00	60 500,00
10	40	5611000 ROAD MAINTENANCE- WARD 8	180 000,00	60 500,00
10	40	5616000 TAR PRE MIX	30 800,00	217 800,00
10	40	5620000 STREET SIGNS AND ROAD MARKINGS	30 000,00	35 000,00
10	40	5655000 WATER TANKER - NK3856	40 000,00	36 500,00
10	40	5656000 MK6184 - TLB	5 000,00	48 400,00
10	40	5664000 NEW PAD FOOT ROLLER	5 000,00	60 500,00
10	40	5690000 NK3816- FORD RANGER	20 000,00	5 500,00
10	40	5800000 NK 7487- ROLLER	20 000,00	6 050,00
10	40	5930000 CAT 320 - EXCAVATOR	20 000,00	30 250,00
10	40	5960000 GRADER NK1730	30 000,00	30 250,00
10	40	5970000 BELL TLB - NK5203	90 000,00	27 500,00
10	40	5980000 ISUZU SUZUKI BAKKIE NK 1475	40 000,00	38 500,00
10	40	5993000 ISUZU NK 5223	100 000,00	42 350,00
10	40	5994000 ISUZU NK 2393	50 000,00	121 000,00
10	40	5998000 ISUZU TIPPER TRUCK-NK562 6	20 000,00	55 000,00
10	40	5999000 ISUZU 300 MINI TRUC-NK35 22	25 000,00	60 500,00
10	40	5999000 ISUZU 300 MINI TRUC-NK35 22	35 000,00	60 500,00
10	40	NEW SKIPP ER TRUCK 15/16	30 000,00	121 000,00
10	40	NEW GRADER 15/16	15 000,00	172 000,00
10	40	NEW BAKKIE 15/16	2 170,00	172 000,00
10	40	6010000 MOBILE DIESEL BROWSER	5 000,00	55 000,00
10	40	6020000 BOMAGGENERATOR- WACKER8 TAR SPRAY	15 000,00	60 500,00
10	40	6037000 ING TRUST-MINE QUARRY	13 750,00	18 150,00
10	40	6195000 TRACER	20 000,00	24 000,00
10	40	6310000 MUNICIPAL SECURITY	2 200,00	24 000,00
10	40	6630000 ELECTRICITY	230 000,00	2 200,00
10	40	6720001 FUEL & OIL- ISUZU KR250D NK 5518	750 000,00	230 000,00
10	40	6720012 FUEL & OIL- NK 3816	45 000,00	230 000,00
10	40	6720013 FUEL & OIL- NK 1475	35 000,00	230 000,00
10	40	6720014 FUEL & OIL- NK 1730	30 000,00	230 000,00
10	40	6720015 FUEL & OIL- NK 7487	230 000,00	230 000,00
10	40	6720017 FUEL & OIL- NK 3503	45 000,00	230 000,00
10	40	6720020 FUEL & OIL- CAT 320 (EXC AVATOR)	250 000,00	230 000,00
10	40	6720022 ISUZU TIP TRUCK- NK5223	40 000,00	230 000,00
10	40	6720023 ISUZU TIP TRUCK- NK 2393	70 000,00	230 000,00
10	40	6720029 FUEL & OIL NK5626	130 000,00	230 000,00
10	40	6720031 FUEL AND OIL NK5372	65 000,00	230 000,00
10	40	6720036 F&O WATER TANKER- NK3856	50 000,00	230 000,00
10	40	6720037 F&O TLB- NK6184	66 000,00	230 000,00
10	40	6720038 FUEL & OIL-PEDEST. ROLL	8 000,00	230 000,00
10	40	6720044 F&O- NEW PADFOOT ROLLER	35 000,00	230 000,00
10	40	6720048 F&O- BOMAGGENERATOR-WACKER8 TAR SF	25 000,00	230 000,00
10	40	6720049 F&O- NEW TYP ER TRUCK 15/16	25 000,00	230 000,00
10	40	6720051 F&O- NEW GRADER 15/16	15 000,00	230 000,00
10	40	6955000 LICENCES VEHICLES	59 000,00	230 000,00
10	40		10 088 192,00	10 919 051,09
10	40		10 006 608,00	11 895 577,88

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
GRASS CUTTING

				<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>Description</u>				<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>
		<u>Revised</u>				
1 10 45 40	3290000 MUNICIPAL PLANTATIONS	(4 100 000,00)		(2 100 000,00)	(2 100 000,00)	(2 100 000,00)
1 10 45 40	3935000 SPORTS & RECREATION GRAN T	-		-	-	-
1 10 45 40	4260000 SALES HAY	(8 000,00)		(7 000,00)	(7 000,00)	(7 000,00)
	DISTRICT MUNICIPALITY - EHO /EPWP PROJE	(76 000,00)		-	-	-
		<u>(4 184 000,00)</u>		<u>(2 107 000,00)</u>	<u>(2 107 000,00)</u>	<u>(2 107 000,00)</u>
1 10 45 40	5010000 SALARIES	872 655,00		985 970,00	1 043 649,25	1 107 833,67
1 10 45 40	5011000 ANNUAL BONUS	74 390,00		82 165,00	86 971,65	92 320,41
1 10 45 40	5040000 OVERTIME	10 000,00		10 000,00	10 000,00	10 000,00
1 10 45 40	5060000 CELL PHONE ALLOWANCE	5 690,00		11 090,00	11 738,77	12 460,70
1 10 45 40	5094000 PERFORMANCE INCENTIVE	8 930,50		9 860,00	10 436,81	11 078,67
1 10 45 40	5100000 PENSION	126 125,00		134 590,00	142 463,52	151 225,02
1 10 45 40	5120000 MEDICAL AID	12 790,00		76 990,00	81 493,92	86 505,79
1 10 45 40	5140000 I/COUNCIL LEVY	860,00		990,00	1 047,92	1 112,36
1 10 45 40	5150000 UIF	9 730,00		10 800,00	11 431,80	12 134,86
1 10 45 40	5160000 SKILLS LEVY	9 930,00		9 860,00	10 436,81	11 078,67
1 10 45 40	5510000 DEPRECIATION	4 800,00		5 280,00	5 808,00	6 388,80
1 10 45 40	5599000 REPAIRS & MAINTENANCE	76 974,00		76 000,00	83 600,00	91 960,00
1 10 45 40	5665000 NEW TRACTOR	15 000,00		20 000,00	22 000,00	24 200,00
1 10 45 40	5870000 LAWNMOWERS & BRUSHCUTTER	60 000,00		65 000,00	71 500,00	78 650,00
1 10 45 40	5989000 TOYOTA BAKKIE ESTATES NK1498	10 000,00		15 000,00	16 500,00	18 150,00
1 10 45 40	5990000 ISUZU KB200 - NK5596	10 000,00		15 000,00	16 500,00	18 150,00
1 10 45 40	5996000 TRACTOR NK 3552	20 000,00		25 000,00	27 500,00	30 250,00
1 10 45 40	6015000 ALL TRAILERS	10 000,00		20 000,00	22 000,00	24 200,00
1 10 45 40	6230000 INSURANCE	126 421,00		130 000,00	143 000,00	157 300,00
1 10 45 40	6310000 MUNICIPAL SECURITY	197 550,00		198 000,00	217 800,00	239 580,00
1 10 45 40	6500000 ADMIN COSTS	429 346,00		430 000,00	473 000,00	520 300,00
1 10 45 40	6570000 CHEMICALS	97 746,00		95 000,00	104 500,00	114 950,00
1 10 45 40	DISTRICT MUNICIPALITY - EHO /EPWP PROJE	16 000,00		-	-	-
1 10 45 40	6720006 FUEL & OIL- NK5596	30 000,00		40 000,00	44 000,00	48 400,00
1 10 45 40	6720008 FUEL & OIL- LAWNMOWERS A ND BRUSHCUT	80 000,00		100 000,00	110 000,00	121 000,00
1 10 45 40	6720024 FUEL AND OIL TRAC-NK3552	25 000,00		30 000,00	33 000,00	36 300,00
1 10 45 40	6720028 FUEL & OIL NK1498	30 000,00		35 000,00	38 500,00	42 350,00
1 10 45 40	6720045 F&O: NEW TRACTOR	15 000,00		20 000,00	22 000,00	24 200,00
1 10 45 40	6795000 COMMISSION	71 433,00		70 000,00	77 000,00	84 700,00
1 10 45 40	6955000 LICENCES VEHICLES	1 000,00		2 000,00	2 200,00	2 420,00
1 10 45 40	7055000 CONTRACTORS	2 808 708,00		2 500 000,00	2 750 000,00	3 025 000,00
		<u>5 266 078,50</u>		<u>5 223 595,00</u>	<u>5 690 078,43</u>	<u>6 204 198,96</u>

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
SOLID WASTE

<u>Description</u>					<u>Revised</u>	<u>BUDGET 2015/2016</u>	<u>BUDGET 2016/2017</u>	<u>BUDGET 2017/2018</u>
1	10	55	10	3210000 REFUSE COLLECTION	(400 000,00)	(450 000,00)	(450 000,00)	(450 000,00)
1	10	55	10	3420000 INTEREST ON ACCOUNTS	(28 000,00)	(25 000,00)	(26 500,00)	(28 090,00)
1	10	55	10	3680000 INTERGOVERNMENTAL- EQUIT ABLE SHARE	(200 000,00)	(3 053 494,00)	(825 000,00)	(907 500,00)
					<u>(628 000,00)</u>	<u>(3 528 494,00)</u>	<u>(1 301 500,00)</u>	<u>(1 385 590,00)</u>
1	10	55	10	5010000 SALARIES	490 490,00	616 420,00	652 480,57	692 608,13
1	10	55	10	5011000 ANNUAL BONUS	44 210,00	51 370,00	54 375,15	57 719,22
1	10	55	10	5040000 OVERTIME	20 000,00	20 000,00	20 000,00	20 000,00
1	10	55	10	5050000 HOUSING ALLOWANCE	6 420,00	-	-	-
1	10	55	10	5060000 CELL PHONE ALLOWANCE	5 690,00	5 690,00	6 022,87	6 393,27
1	10	55	10	5094000 PERFORMANCE INCENTIVE	5 310,00	6 165,00	6 525,65	6 926,98
1	10	55	10	5100000 PENSION	144 930,00	84 150,00	89 072,78	94 550,75
1	10	55	10	5120000 MEDICAL AID	11 450,00	28 433,00	30 096,33	31 947,25
1	10	55	10	5140000 I/COUNCIL LEVY	470,00	540,00	571,59	606,74
1	10	55	10	5150000 UIF	5 870,00	6 735,00	7 129,00	7 567,43
1	10	55	10	5160000 SKILLS LEVY	6 020,00	6 165,00	6 525,65	6 926,98
1	10	55	10	5510000 DEPRECIATION	400 000,00	440 000,00	484 000,00	532 400,00
1	10	55	10	5666000 SKIPPER TRUCK NK	15 000,00	30 000,00	33 000,00	36 300,00
1	10	55	10	5997000 ISUZU REFUSE TRUCK NK563 2	35 000,00	40 000,00	44 000,00	48 400,00
1	10	55	10	6010000 REFUSE COMPACTOR HANOMAG	30 000,00	40 000,00	44 000,00	48 400,00
1	10	55	10	6550000 BAGS REFUSE	30 000,00	40 000,00	44 000,00	48 400,00
1	10	55	10	6720030 FUEL & OIL NK 5632	115 000,00	120 000,00	132 000,00	145 200,00
1	10	55	10	6720039 F&O: REFUSE COMPACTOR HANNOMAG	49 500,00	50 000,00	55 000,00	60 500,00
1	10	55	10	6720046 F&O: SKIPPER TRUCK NK	30 000,00	40 000,00	44 000,00	48 400,00
1	10	55	10	6740000 FREE BASIC SERV GRANT	55 000,00	35 000,00	35 000,00	35 000,00
1	10	55	10	6955000 LICENCES VEHICLES	11 500,00	15 000,00	16 500,00	18 150,00
					<u>1 511 860,00</u>	<u>1 675 668,00</u>	<u>1 804 299,58</u>	<u>1 946 396,75</u>

(1 852 826,00)

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
STREET CLEANING

						BUDGET	BUDGET	BUDGET
Description					Revised	2015/2016	2016/2017	2017/2018
1	10	55	20	5010000 SALARIES	451 550,00	652 790,00	690 978,22	733 473,38
1	10	55	20	5011000 ANNUAL BONUS	38 380,00	54 400,00	57 582,40	61 123,72
1	10	55	20	5094000 PERFORMANCE INCENTIVE	4 500,00	6 530,00	6 912,01	7 337,09
1	10	55	20	5100000 PENSION	107 860,00	89 100,00	94 312,35	100 112,56
1	10	55	20	5120000 MEDICAL AID	8 000,00	30 816,00	32 618,74	34 624,79
1	10	55	20	5140000 I/COUNCIL LEVY	470,00	720,00	762,12	808,99
1	10	55	20	5150000 UIF	4 860,00	7 070,00	7 483,60	7 943,84
1	10	55	20	5160000 SKILLS LEVY	4 860,00	6 530,00	6 912,01	7 337,09
					<u>620 480,00</u>	<u>847 956,00</u>	<u>897 561,43</u>	<u>952 761,45</u>

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT
LANDFILL SITE

				<u>Description</u>	<u>Revised</u>	<u>BUDGET 2015/2016</u>	<u>BUDGET 2016/2017</u>	<u>BUDGET 2017/2018</u>
1	10	55	30	4250000 REFUSE DUMP FEES	(27 000,00)	(20 000,00)	(20 000,00)	(20 000,00)
1	10	55	30	DONATED ASSETS	(274 782,09)	-	-	-
					<u>(301 782,09)</u>	<u>(20 000,00)</u>	<u>(20 000,00)</u>	<u>(20 000,00)</u>
1	10	55	30	5010000 SALARIES	256 870,00	334 220,00	353 771,87	375 528,84
1	10	55	30	5011000 ANNUAL BONUS	23 080,00	27 855,00	29 484,52	31 297,82
1	10	55	30	5040000 OVERTIME	5 000,00	5 000,00	5 500,00	6 000,00
1	10	55	30	5060000 CELL PHONE ALLOWANCE	5 690,00	3 600,00	3 810,60	4 044,95
1	10	55	30	5094000 PERFORMANCE INCENTIVE	2 770,00	3 350,00	3 545,98	3 764,05
1	10	55	30	5100000 PENSION	37 795,00	45 630,00	48 299,36	51 269,77
1	10	55	30	5120000 MEDICAL AID	18 770,00	28 435,00	30 098,45	31 949,50
1	10	55	30	5140000 I/COUNCIL LEVY	235,00	270,00	285,80	303,37
1	10	55	30	5150000 UIF	3 070,00	3 660,00	3 874,11	4 112,37
1	10	55	30	5160000 SKILLS LEVY	3 110,00	3 350,00	3 545,98	3 764,05
1	10	55	30	6310000 MUNICIPAL SECURITY	253 160,00	288 000,00	311 000,00	336 000,00
1	10	55	30	6690000 ELECTRICITY	21 098,00	30 000,00	32 100,00	34 347,00
1	10	55	30	6902000 INTEREST PAID: UNWINDING OF LANDFILL SITE	200 200,00	250 000,00	267 500,00	286 225,00
1	10	55	30	6955000 LICENCES VEHICLES	880,00	1 500,00	1 605,00	1 717,35
					<u>831 728,00</u>	<u>1 024 870,00</u>	<u>1 094 421,65</u>	<u>1 170 324,07</u>

RICHMOND MUNICIPALITY
2015/2016 : DRAFT BUDGET INPUT

Basic Capital

<u>Department</u>	<u>Description</u>	<u>FUNDING</u>	<u>AMOUNT</u>	<u>TOTAL PER DEPARTMENT</u>	<u>2016/2017</u>	<u>2017/2018</u>
<u>Municipal Manager</u>				100 000,00		
	Communication equipment (loud hailing , 2 speakers	RM	100 000,00			
<u>Corporate</u>				83 000,00		
	Office furniture	RM	15 000,00			
	Laptop Computer (SM Corporate)	RM	12 000,00			
	Tools (Building maintenance)	RM	3 000,00			
	Access Controlled Door to Admin Block	RM	20 000,00			
	Alterations to Reception Area/Offices	RM	25 000,00			
	Digital Attendance Recorder (DTG)	RM	8 000,00			
<u>Local Economic Development</u>				100 000,00		
	Informal Trader Units	RM	100 000,00			
<u>Community</u>				23 000,00		
1 X	Laptop : SM Secretary	RM	8 000,00			
1 x	Canopy (Musa Bekkie)	RM	15 000,00			
<u>Community Facilities</u>				510 000,00		
1 x	Concrete palisade Slahla Sportsground	RM	100 000,00			
1 x	Smoozomeni Toilets rehabilitation	RM	10 000,00			
	Renovations Agricultural Hall (Stage and Toilets)	RM	400 000,00			
<u>Library</u>				48 000,00		
1 x	Laptop Computer	RM	8 000,00			
1 x	Generator	RM	40 000,00			
<u>Licensing</u>						
1 x	Forms Rack	RM	2 000,00	2 000,00		
<u>Leamers</u>				10 000,00		
20 x	Side Chairs	RM	10 000,00			
<u>Traffic</u>				210 000,00		
3 x	Cluster workstations	RM	10 000,00			
1 x	Traffic Vehicle	RM	200 000,00			
<u>Testing Ground</u>				113 500,00		
4 x	Desktop computers	RM	48 000,00			
12 x	Queuing System (Poles and TV)	RM	15 000,00			
1 x	Office Desk with drawers	RM	5 500,00			
1 x	Filing cabinets and shelving	RM	40 000,00			
1 x	Desktop colour printer	RM	5 000,00			
<u>Protection services</u>				300 000,00		
	CCTV Cameras	RM	300 000,00			
<u>Technical</u>						
<u>Rural Roads</u>				3 400 000,00		
	Grader	RM	2 700 000,00			
	1 Tipper Trucks	RM	700 000,00			
<u>Urban Roads</u>				2 282 000,00		
	1 Bekkie	RM	285 000,00			
	Plate compactor	RM	50 000,00			

	Street Lights	R/M	400 000,00		
	Stormwater upgrade Ward 1	R/M	1 547 000,00		
Grass Cutting					
	10 Brushcutters	R/M	60 000,00	110 000,00	
	1 Garen Slash	R/M	50 000,00		
Refuge					
	6 Skip bins	R/M	300 000,00		
Technical : Workshop					
	20 tonne Trolley Jack	R/M	20 000,00	28 000,00	
Building Control Officer					
	1 Laptop	R/M	10 000,00	10 000,00	
TOTAL BASIC CAPITAL				7 621 500,00	
ADHOC					
	Wireless links to Testing Ground & Works Yard	MSIG	100 000,00	260 000,00	
	Cabling for Testing Ground & Works Yard	MSIG	100 000,00		
	Generator	MSIG	60 000,00		
	Stormwater upgrade Ward 1	COGTA	853 000,00	853 000,00	
Mig funded projects				17 116 150,00	
	Resurfacing of residential roads Ward 1	MIG	4 000 000,00		17116150 900 850,00
	Construction of Sidewalks from Bambatha Site to Ndabikona	MIG	4 000 000,00		
	Tarring of internal roads in Ward 3	MIG	4 000 000,00		
	Tarring of internal roads in Ward 4	MIG	4 000 000,00		
	Construction of Bulawayo Sportsfield Ward 5	MIG	1 116 150,00		
				Construction of Bulawyo Sportsfield Ward 5	MIG 1 383 850,00
				Construction of Moyeni Gravel Road Ward 6	MIG 4 000 000,00
				Resurfacing of Smeozomel Main Road Ward	MIG 4 000 000,00
				Construction of Uganda Gravel Road Ward 7	MIG 4 000 000,00
				Roads Projects	MIG 4 266 200,00 18 449 950,00
			18 229 150,00	17 650 050,00	18 449 950,00
			25 850 650,00	17 650 050,00	18 449 950,00

RICHMOND MUNICIPALITY

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015/2016

**PREPARED BY:
RICHMOND MUNICIPALITY**

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2. Introduction

The Service Delivery and Budget Implementation Plan (SDBIP) is a legal requirement in terms of **section 53 (1) of the Municipal Finance Management Act, Act No. 56 of 2003.**

The SDBIP provides the link between the Mayor, Council and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the Mayor, Councilors, municipal manager, senior managers and the community.

3. MONTHLY PROJECTIONS OF REVENUE TO BE COLECTED BY EACH SOURCE

KZN227 Richmond - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
Revenue By Source																
Property rates			6 000	444	444	444	444	444	444	444	444	444	100	10 100	10 500	9 815
Property rates - penalties & collection charges		25	25	25	25	25	25	25	25	25	25	25	25	300	318	337
Service charges - electricity revenue														-	-	-
Service charges - water revenue														-	-	-
Service charges - sanitation revenue														-	-	-
Service charges - refuse revenue		38	38	38	38	38	38	38	38	38	38	38	38	450	450	450
Service charges - other														-	-	-
Rental of facilities and equipment		231	231	231	231	231	231	231	231	231	231	231	231	2 772	3 049	3 354
Interest earned - external investments		208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 650	2 800
Interest earned - outstanding debtors		9	9	9	9	9	9	9	9	9	9	9	9	105	111	118
Dividends received														-	-	-
Fines			10			10		10		10		10	3	53	53	53
Licences and permits		57	57	57	57	57	57	57	57	57	57	57	57	686	686	686
Agency services		47	47	47	47	47	47	47	47	47	47	47	47	569	626	688
Transfers recognised - operational		18 882	3 653	3 653	3 653	11 000	3 653	3 653	3 653	10 500	3 653	3 653	(0)	69 606	69 885	72 221
Other revenue		99	99	99	99	99	99	99	99	99	99	99	99	1 190	1 161	149
Gains on disposal of PPE														-	-	-
Total Revenue (excluding capital transfers and contribution)		19 596	10 377	4 812	4 812	12 169	4 812	4 822	4 812	11 669	4 812	4 822	815	88 329	89 488	90 670
Expenditure By Type																
Employee related costs		2 794	2 794	2 794	2 794	5 013	2 794	2 794	2 794	2 794	2 794	2 794	4 185	37 137	39 625	42 399
Remuneration of councillors		373	373	373	373	373	373	373	373	373	373	373	373	4 473	4 741	5 026
Debt impairment							300					350	435	1 085	650	650
Depreciation & asset impairment		658	658	658	658	658	658	658	658	658	658	658	658	7 899	8 888	9 557
Finance charges		15	15	15	15	15	15	15	15	15	15	15	15	175	186	197
Bulk purchases														-	-	-
Other materials														-	-	-
Contracted services		580	580	580	580	580	580	580	580	580	580	580	1 110	7 489	7 963	8 759
Transfers and grants		45	45	45	45	45	45	45	45	45	45	45	46	545	554	640
Other expenditure		2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	258	30 794	32 218	32 847
Loss on disposal of PPE														-	-	-
Total Expenditure		7 241	7 241	7 241	7 241	9 460	7 541	7 241	7 241	7 241	7 241	7 591	7 079	89 597	94 625	99 874
Surplus/(Deficit)		12 356	3 137	(2 429)	(2 429)	2 709	(2 729)	(2 419)	(2 429)	4 428	(2 429)	(2 769)	(6 264)	(1 268)	(5 137)	(9 205)
Transfers recognised - capital		1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	17 376	17 650	18 450
Contributions recognised - capital														-	-	-
Contributed assets														-	-	-
Surplus/(Deficit) after capital transfers & contributions		13 804	4 585	(981)	(981)	4 157	(1 281)	(971)	(981)	5 876	(981)	(1 321)	(4 815)	16 108	12 513	9 245
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	13 804	4 585	(981)	(981)	4 157	(1 281)	(971)	(981)	5 876	(981)	(1 321)	(4 815)	16 108	12 513	9 245

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

4. MONTHLY PROJECTIONS OF EXPENDITURE (OPERATING AND CAPITAL)

KZN227 Richmond - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
Revenue By Source																
Property rates			6 000	444	444	444	444	444	444	444	444	100	10 100	10 500	9 815	
Property rates - penalties & collection charges	25	25	25	25	25	25	25	25	25	25	25	25	300	318	337	
Service charges - electricity revenue												-	-	-	-	
Service charges - water revenue												-	-	-	-	
Service charges - sanitation revenue												-	-	-	-	
Service charges - refuse revenue	38	38	38	38	38	38	38	38	38	38	38	38	450	450	450	
Service charges - other												-	-	-	-	
Rental of facilities and equipment	231	231	231	231	231	231	231	231	231	231	231	231	2 772	3 049	3 354	
Interest earned - external investments	208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 650	2 800	
Interest earned - outstanding debtors	9	9	9	9	9	9	9	9	9	9	9	9	105	111	118	
Dividends received												-	-	-	-	
Fines		10			10		10		10		10	3	53	53	53	
Licences and permits	57	57	57	57	57	57	57	57	57	57	57	57	686	686	686	
Agency services	47	47	47	47	47	47	47	47	47	47	47	47	569	626	688	
Transfers recognised - operational	18 882	3 653	3 653	3 653	11 000	3 653	3 653	3 653	10 500	3 653	3 653	(0)	69 606	69 885	72 221	
Other revenue	99	99	99	99	99	99	99	99	99	99	99	99	1 190	1 161	149	
Gains on disposal of PPE												-	-	-	-	
Total Revenue (excluding capital transfers and contribution)		19 586	10 377	4 812	4 812	12 169	4 812	4 822	4 812	11 668	4 812	4 822	815	88 329	89 488	90 670
Expenditure By Type																
Employee related costs	2 794	2 794	2 794	2 794	5 013	2 794	2 794	2 794	2 794	2 794	2 794	4 185	37 137	39 625	42 399	
Remuneration of councillors	373	373	373	373	373	373	373	373	373	373	373	373	4 473	4 741	5 026	
Debt impairment						300						350	435	650	650	
Depreciation & asset impairment	658	658	658	658	658	658	658	658	658	658	658	658	7 899	8 688	9 557	
Finance charges	15	15	15	15	15	15	15	15	15	15	15	15	175	186	197	
Bulk purchases												-	-	-	-	
Other materials												-	-	-	-	
Contracted services	580	580	580	580	580	580	580	580	580	580	580	1 110	7 489	7 963	8 759	
Transfers and grants	46	45	45	45	45	45	45	45	45	45	45	46	545	554	640	
Other expenditure	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	258	30 794	32 218	32 647	
Loss on disposal of PPE												-	-	-	-	
Total Expenditure		7 241	7 241	7 241	7 241	9 460	7 541	7 241	7 241	7 241	7 591	7 079	89 597	94 625	99 874	
Surplus/(Deficit)																
Transfers recognised - capital	1 448	1 448	(2 429)	(2 429)	2 709	(2 729)	(2 419)	(2 429)	4 428	(2 429)	(2 769)	(6 264)	(1 268)	(5 137)	(9 205)	
Contributions recognised - capital													17 376	17 850	18 450	
Contributed assets													-	-	-	
Surplus/(Deficit) after capital transfers & contributions																
Taxation		13 804	4 585	(981)	(981)	4 157	(1 281)	(971)	(981)	5 876	(981)	(1 321)	(4 815)	16 108	12 513	9 245
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	13 804	4 585	(981)	(981)	4 157	(1 281)	(971)	(981)	5 876	(981)	(1 321)	(4 815)	16 108	12 513	9 245

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

5. QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS

**RICHMOND MUNICIPALITY
CORPORATE SERVICES DEPARTMENT - 2014/2015 FINANCIAL YEAR DEPARTMENTAL SCORECARD FOR SAK CORPORATE SERVICES
QUARTERLY PROJECTIONS FOR SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS FOR EACH QUARTER**

INDICATOR NO.	PERFORMANCE TARGET	UNIT OF MEASUREMENT	ANNUAL TARGET	QUARTER ENDING 30 SEPTEMBER 2014		QUARTER ENDING 31 DECEMBER 2014		QUARTER ENDING 31 MARCH 2015		QUARTER ENDING 30 JUNE 2015		ADDITIONAL INFORMATION	
				PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL	DEPARTMENT	UNIT
1.1	1.1.1.1.1	Number of Consolidated PMS Reports to Movers	4 Reports Quarterly	1		1		1		1		All Dept: Develop Departmental scorecard	Corporate and ED LDMs
	1.1.1.1.2	Percentage number of workplans signed in respect of Corporate Services Staff	100%	31-Mar-14								All Dept: Sign Workplans for Heads of Units	All Units: Sign Workplans for Supervisors
		Percentage number of quarterly performance statements completed	Quarterly	100%		100%		100%		100%		Corporate and PMS (PMS): Coordinate Management Recruitment Committee meetings	
		Reports to directors on number of Annual Management Assessment Committee meetings	4	1		1		1		1		Corporate: Administration Matters	Corporate: Administration Matters
		Date of Review and Adoption of PMS Policy	31-Mar-15										
1.2	1.2.1.1.1	Develop Review Systems and Processes: Manual	30-Jun-15	1		1		1		1			
		Number of reports for long outstanding queries to Management Committee	4	1		1		1		1			
		Average response time in days for processing / dealing with internal external queries	3 days	3 days		3 days		3 days		3 days		All Dept: To deal with queries within 3 days	All Units: To deal with queries within 3 days
	1.2.1.1.2	Percentage number of customer satisfaction rating rating 2	Average of 3	Average of 3		Average of 3		Average of 3		Average of 3		All Dept: To complete all employees	All Units: To complete all employees
		Number of down times for ICT and other support systems	Less than 2 times per quarter	Less than 2 times per quarter		Less than 2 times per quarter		Less than 2 times per quarter		Less than 2 times per quarter		Corporate: Requires use of equipment	
	1.2.1.1.3	Implement newly refined systems and processes and monitor efficiency through surveys in order to optimize use of resources.	12	3		3		3		3			
		Number of IT reports (data back up, down times, etc)	4	1		1		1		1		All Dept: To submit input into the workplans after 30 days	All Units: To submit input into the workplans after 30 days
	1.2.1.1.4	Date of submission of Workplaces Skills Plan	30-Jun-15									Corporate: Percentage of staff trained on improved systems and processes	
		Percentage of staff trained as per approved Workplace Skills Plan	80%	31-Mar-15		31-Mar-15		31-Mar-15		31-Mar-15		All Dept: Quarterly review of Performance together with PMS	All Units: Quarterly review of Performance together with PMS
	1.2.1.1.5	Percentage of staff who achieved above 3 performance score of 3	50% Quarterly	50%		50%		50%		50%		Corporate: Develop and implement Training Plan 2015	Corporate: Administration Matters
	1.1.1.1.2	Date of adoption of Employment Equity Policy	31-Mar-15										
		Date of approval of Employment Equity Plan	30-Jun-15									Corporate: Draft advert in consultation with End User Dept	
		Publication of Advert for Vacancy Slots after final approval	5 days	5 days		5 days		5 days		5 days			
		Percentage training budget spent on implementation of WSP	100%	31-Mar-15		31-Mar-15		31-Mar-15		31-Mar-15			
		Date of submission of draft programme for 2015/2016 Financial Year	31-Mar-15										
		Percentage of review of Recruitment Policy in line with revised LRA	100%										
		Number of staff in audit of ledger and archives	2	1		1		1		1			
2.1	2.1.1.1.1	Percentage of households with access to paved roads	80%	80%		80%		80%		80%		Technical: Submitting reports to Council for funding	Public: Public Infrastructure
		Number of households beneficiaries to new basic sanitation projects	4000 Beneficiaries	1200		1200		1200		1200		Technical: Submitting reports to Council for funding	Public: Public Infrastructure
	2.1.1.1.2	Number of new beneficiaries connected to electricity grid	170 Beneficiaries	35		35		35		35		Technical: Submitting reports to Council for funding	Public: Public Infrastructure
	2.1.1.1.3	Number of new households benefiting from extension of refuse removal service	132000 Households									Technical: Submitting reports to Council for funding	Public: Public Infrastructure
	2.1.1.1.4	Number of Extension of Refuse Removal Service	25 Extension of Refuse Removal Service	08 Extension of Refuse Removal Service		08 Extension of Refuse Removal Service		08 Extension of Refuse Removal Service		08 Extension of Refuse Removal Service		Technical: Submitting reports to Council for funding	Public: Public Infrastructure
	2.1.1.1.5	Number of Extension of Refuse Removal Service (Ward 1, Ward 2 and Ward 3)	5 Extension of Refuse Removal Service	18 Extension of Refuse Removal Service		18 Extension of Refuse Removal Service		18 Extension of Refuse Removal Service		18 Extension of Refuse Removal Service		Technical: Submitting reports to Council for funding	Public: Public Infrastructure
	2.1.1.1.6	Number of new low cost houses completed in Ward 1, 2 and Ward 3	80 New Houses									Technical: Submitting reports to Council for funding	Public: Public Infrastructure
	2.1.1.1.7	Number of new low cost houses completed in Ward 1, 2 and Ward 3	80 New Houses									Technical: Submitting reports to Council for funding	Public: Public Infrastructure

6.3	6.3.1.1.2	Percentage of IOP shortcomings addressed for 2014/2015 DPS	100% by 31 March 2015							All Dots Address shortcomings identified	Planning Future shortcomings will be addressed in landscaping plans
	6.3.1.1.1	Number of programmes developed to stimulate participation in Sports and Recreation	4	1						Community and IED (Youth): Number of reports on programme	
	6.3.1.1.2	Number of programmes developed to stimulate participation in Arts and Culture	4	1						Annual Cup, SALGA Grants, Community and IED (Youth): Number of reports on	
	6.3.1.1	Number of programmes on the maintenance of community facilities	4							Programme: Heritage Day	
6.5	6.5.1.1	Maintain assets and community facilities of the Municipality	12 Reports	13 Reports						Community Maintenance Plan on the maintenance of Facilities	Job Cards, Community Facilities, Retail Market, SHAME Units, Training Centre
	6.5.1.2									Corporate: To develop Root Management Plan	Corporate: Number of Reports on Implementation of Plan
		Number of Portfolio Committees	77								
		Number of Executive Committee Meetings	77								
		Number of Council Meetings	77								

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5.2.6	Spending and Maintenance of Safety Street	Percentage number of fully safety lights fixed against target.	100%	Quarterly	30-Jun-15	100%	100%	100%
5.2.7	Maintenance of backhoe roads and gravel roads through use of municipal labour.	Number of kilometers of gravel roads maintained in 2015/2016.	28 Kilometers	30-Jun-15	100%	100%	100%	100%
5.2.8		Percentage of budget spent on maintenance of backhoe roads as a whole.	30%	30-Jun-15	100%	100%	100%	100%
5.2.9		Percentage of DMR implemented in terms of cost value in respect of Capital Items budgeted for in the Technical Services Department.	100%	30-Jun-15	100%	100%	100%	100%
5.2.10		Percentage of Municipal Infrastructure Grant (MIG) - Current Allocation paid and Used (Spent).	100%	30-Jun-15	100%	100%	100%	100%
5.2.11		Asset value for demolitions in respect of Technical Services Department.	R6,00 per Quarter	30-Jun-15	100%	100%	100%	100%
5.2.12		Date of submission of draft annual budget and XMPF for consideration in respect of 2015/2016 financial year.	28-Feb-15	30-Jun-15	100%	100%	100%	100%
5.2.13		Percentage of Annual plan for 2015/2016 and annual plan for 2016/2017 received in respect to Technical Services.	100%	30-Jun-15	100%	100%	100%	100%
5.2.14		Percentage of the management plan implemented in respect to risk identified for Technical Services.	100%	30-Jun-15	100%	100%	100%	100%
5.2.15		Percentage of recommendations pertaining to Technical Services implemented for Municipal Public Accounts Committee.	100%	30-Jun-15	100%	100%	100%	100%
5.2.16		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.17		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.18		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.19		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.20		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.21		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.22		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.23		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.24		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.25		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.26		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.27		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.28		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.29		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.30		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.31		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.32		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.33		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.34		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.35		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.36		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.37		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.38		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.39		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.40		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.41		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.42		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.43		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.44		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.45		Percentage of policies reviewed of those identified for review in respect to the 2015/2016 XMPF.	100%	30-Jun-15	100%	100%	100%	100%
5.2.46		Percentage of policies reviewed of those						

**RICHMOND MUNICIPALITY
COMMUNITY SERVICES DEPARTMENT - 2014/2015 FINANCIAL YEAR
QUARTERLY PROJECTIONS FOR SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS FOR EACH VOTE.**

STRATEGY NO.	INDICATOR NO.	PERFORMANCE VARIETY	UNIT OF MEASUREMENT	ANNUAL TARGET		QUARTER ENDING 30 SEPTEMBER 2014		QUARTER ENDING 31 DECEMBER 2014		QUARTER ENDING 31 MARCH 2015		QUARTER ENDING 30 JUNE 2015		Comments / Reasons for deviation from target performance	Employee Own Performance Rating	Being Agreed Upon with the Supervisor	Performance Rating by Panel
				PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL				
1.1	1.1.1.1	Develop and implement integrated balance budget and performance management systems to ensure improved operational efficiency.	Percentage compliance with M&P Policy of the Municipality	100%		100%		100%		100%		100%					
			Date of Draft Departmental forecast for 2015/2016 to Municipal Manager.	31 Jan-15				31 Jan-15									
			Number of Performance Agreements signed on 31 July 2014 for Managers reporting to SM - Community Services	5 Work Plans Signed		5 Work Plans Signed		5 Work Plans Signed		5 Work Plans Signed		5 Work Plans Signed					
			Number of quarterly performance reports for individual managers submitted to the Community Services Department for 2014/2015.	5 Reports per Quarter		5 Reports per Quarter		5 Reports per Quarter		5 Reports per Quarter		5 Reports per Quarter					
			Percentage of Annual Assessment Reports Submitted to Annual Management Assessment Committee for review for 2013/2014 for all Community Services Staff.	100%		100%		100%		100%		100%					
2.1	2.1.1.1	Implement newly refitted systems and processes and monitor efficiency through surveys in order to optimize use of resources.	Average response time in days for processing of Housing and Rental applications received for Community Services.	3 days		3 days		3 days		3 days		3 days					
	2.1.1.2		Average number of customer satisfaction rating on 90% + 5 in relation to services performed by Community Services.	Average of 3		Average of 3		Average of 3		Average of 3		Average of 3					
	2.1.1.3		Date of Submission of Community Services Workforce Skills Plan to Corporate Services.	28 Feb-15		28 Feb-15		28 Feb-15		28 Feb-15		28 Feb-15					
	2.1.1.4		Percentage of staff who achieved above a performance score of 3.	50% Quarterly		50%		50%		50%		50%					
	2.1.1.5		Percentage of requests submitted to Corporate Services for filling of positions in Community Services.	100%		100%		100%		100%		100%					
3.1	3.1.1.1	Implement service delivery programmes and projects to improve the quality of services and facilities provided to the community.	Date of signing of Supplemental Phase 2 agreement for the completion of planning and packaging of projects.	31 Mar-15		31 Mar-15		31 Mar-15		31 Mar-15		31 Mar-15					
	3.1.1.2		Date of signing of M&P Housing Project agreement for community with completion of 100%	30 Apr-15		30 Apr-15		30 Apr-15		30 Apr-15		30 Apr-15					
	3.1.1.3		Number of new low cost houses constructed in Ward 3.	80 New Houses		80 New Houses		80 New Houses		80 New Houses		80 New Houses					
	3.1.1.4		Percentage of P&MP implemented in terms of road value in respect of Capital Items budgeted for in the Community Services Department.	100%		100%		100%		100%		100%					
	3.1.1.5		Value added for donations in respect of Community Services Department.	R200 Per Quarter		R200		R200		R200		R200					
4.1	4.1.1.1	Enforce compliance with SCM policy to control expenditure and supply management of goods and services and maintain value for money.	Date of adoption of updated tender register for the entire Municipality.	31 Mar-15		31 Mar-15		31 Mar-15		31 Mar-15		31 Mar-15					
	4.1.1.2		Date of submission of draft annual budget and S&MP for consideration in respect to 2015/2016 financial year.	28 Feb-15		28 Feb-15		28 Feb-15		28 Feb-15		28 Feb-15					
	4.1.1.3		Percentage of Auditor General for 2013/2014 and Internal Audit Queries for 2014/2015 resolved in respect to Community Services.	100%		100%		100%		100%		100%					
	4.1.1.4		Percentage of risk management plan implemented in respect to risk identified for Community Services.	100%		100%		100%		100%		100%					
	4.1.1.5		Percentage of recommendations relating to Community Services implemented for Municipal Public Accounts Committee.	100%		100%		100%		100%		100%					
5.1	5.1.1.1	Develop and implement financial compliance strategy and communication plan.	Percentage of policies reviewed of those identified for review in respect to 2015/2016 financial year.	100%		100%		100%		100%		100%					
	5.1.1.2		Percentage of new policies reviewed against the Community Services Department.	100%		100%		100%		100%		100%					
	5.1.1.3		Percentage of policies reviewed in respect of Community Services.	100%		100%		100%		100%		100%					
	5.1.1.4		Percentage of policies reviewed in relation to participation in the community.	100%		100%		100%		100%		100%					
	5.1.1.5		Average number of risk rating achieved (between 1-5) 1 a year and 5 high risk.	Risk value of 2		Risk value of 2		Risk value of 2		Risk value of 2		Risk value of 2					
6.1	6.1.1.1	Review public participation strategy to improve compliance and public participation measures.	Number of reports developed and presented for public and staff meeting in respect to Community Services activities.	4 Per Year		4 Per Year		4 Per Year		4 Per Year		4 Per Year					
	6.1.1.2		Date of submission of input into Annual Report Oversight Report on the Annual Report for 2013/2014.	31 Mar-15		31 Mar-15		31 Mar-15		31 Mar-15		31 Mar-15					
	6.1.1.3		Number of Report for inclusion in Municipal report for the Report to Community Services.	1		1		1		1		1					
	6.1.1.4		Percentage of Report for inclusion in Municipal report for the Report to Community Services.	100%		100%		100%		100%		100%					
	6.1.1.5		Percentage of Report for inclusion in Municipal report for the Report to Community Services.	100%		100%		100%		100%		100%					

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6. WARD INFORMATION FOR EXPENDITURE AND SERVICE DELIVERY AND DETAILED CAPITAL WORKS PLAN

Capital Budget 2015/2016

<u>Department</u>	<u>Qty</u>	<u>Item</u>	<u>Funding</u>	<u>Amount</u>
<u>Municipal Manager</u>				
		Communication equipment (loud hailing , 2 speakers , digital recorder, video camera , wall banners)	RM	100 000,00
<u>Corporate</u>				
		Office furniture	RM	15 000,00
		Laptop Computer (SM Corporate)	RM	12 000,00
		Tools (Building maintenance)	RM	3 000,00
		Access Controlled Door to Admin Block	RM	20 000,00
		Alterations to Reception Area/Offices	RM	25 000,00
		Digital Attendance Recorder (DTG)	RM	8 000,00
<u>Local Economic Development</u>				
		Informal Trader Units	RM	100 000,00
<u>Community</u>				
1 X		Laptop : SM Secretary	RM	8 000,00
1 x		Canopy (Musa Bakkie)	RM	15 000,00
<u>Community Facilities</u>				
1 x		Concrete palisade Slahla Sportsground	RM	100 000,00
1 x		Smozomeni Toilets rehabilitation	RM	10 000,00

	Renovations Agricultural Hall (Stage and Toilets)	RM	400 000,00
<u>Library</u>			
1 x	Laptop Computer	RM	8 000,00
1 x	Generator	RM	40 000,00
<u>Licensing</u>			
1 x	Forms Rack	RM	2 000,00
<u>Learners</u>			
20 x	Side Chairs	RM	10 000,00
<u>Traffic</u>			
3 x	Cluster workstations	RM	10 000,00
1 x	Traffic Vehicle	RM	200 000,00
<u>Testing Ground</u>			
4 x	Desktop computers	RM	48 000,00
12 x	Queuing System (Poles and TV)	RM	15 000,00
1 x	Office Desk with drawers	RM	5 500,00
1 x	Filing cabinets and shelving	RM	40 000,00
1 x	Desktop colour printer	RM	5 000,00
<u>Protection services</u>			
	CCTV Cameras	RM	300 000,00
<u>Rural Roads</u>			

	Grader	RM	2 700 000,00
1	Tipper Trucks	RM	700 000,00
<u>Urban Roads</u>			
1	Bakkie	RM	285 000,00
	Plate compactor	RM	50 000,00
	Street Lights	RM	400 000,00
	Stormwater upgrade Ward 1	RM	1 547 000,00
<u>Grass Cutting</u>			
10	Brushcutters	RM	60 000,00
1	Garen Slash	RM	50 000,00
<u>Refuse</u>			
6	Skip bins	RM	300 000,00
<u>Technical : Workshop</u>			
	20 tonne Trolley Jack	RM	20 000,00
1	Laptop	RM	10 000,00
	Wireless links to Testing Ground & Works Yard	MSIG	100 000,00
	Cabling for Testing Ground & Works Yard	MSIG	100 000,00
	Generator	MSIG	60 000,00
	Stormwater upgrade Ward 1	COGTA	853 000,00
<u>Mig funded projects</u>			
	Resurfacing of residential roads Ward 1	MIG	4 000 000,00
	Construction of Sidewalks from Bambatha Site to Ndabikona	MIG	4 000 000,00
	Tarring of internal roads in Ward 3	MIG	4 000 000,00
	Tarring of internal roads in Ward 4	MIG	4 000 000,00

Construction of Bulawyo Sportsfield Ward 5

MIG

1 116-150,00

7. APPROVAL BY THE MAYOR

The First Draft Service Delivery and Budget Implementation Plan for the Richmond Municipality for 2015/2016 was approved by the Honourable Mayor, Councillor A Ragavaloo on

Signature
Councillor A Ragavaloo

Date